

**COMPOSITE EXHIBIT B**

Summary of Invoices

Invoice Number	Period Covered	Requested	
		Fees	Expenses
8353736	November 10, 2008 – November 30, 2008	\$1,600.00	\$0.00
8353737	November 10, 2008 – November 30, 2008	\$4,987.50	\$0.00
8367620	December 1, 2008 – December 31, 2008	\$937.50	\$6.37
8367621	December 1, 2008 – December 31, 2008	\$1,778.00	\$14.03
8375437	January 1, 2009 – January 31, 2009	\$1,685.00	\$0.00
8384092	February 1, 2009 – February 28, 2009	\$1,162.50	\$0.00
8389619	March 1, 2009 – March 31, 2009	\$2,189.50	\$2.62
8397731	April 1, 2009 – April 30, 2009	\$18,559.00	\$0.00
8397732	April 1, 2009 – April 30, 2009	\$142.50	\$0.00
8405502	May 1, 2009 – May 31, 2009	\$7,894.50	\$0.00
8413338	June 1, 2009 – June 30, 2009	\$237.50	\$0.00
8434953	August 1, 2009 – August 31, 2009	\$1,268.00	\$0.00
8444446	September 1, 2009 – September 30, 2009	\$2,279.00	\$0.00
8449109	October 1, 2009 – October 31, 2009	\$5,244.50	\$22.00
8458977	November 1, 2009 – November 30, 2009	\$3,211.50	\$45.00
8464944	December 1, 2009 – December 31, 2009	\$1,033.00	\$19.70
8464945	December 1, 2009 – December 31, 2009	\$1,592.50	\$0.00
8474375	January 1, 2010 – January 31, 2010	\$1,765.50	\$0.00
8474376	January 1, 2010 – January 31, 2010	\$572.50	\$0.00

8482796	February 1, 2010- February 28, 2010	\$7,057.00	\$0.00
8482797	February 1, 2010- February 28, 2010	\$5,048.50	\$0.00
8495524	March 1, 2010 – March 31, 2010	\$469.00	\$6.15
8495525	March 1, 2010 – March 31, 2010	\$7,862.50	\$6.59
8495526	March 1, 2010 – March 31, 2010	\$3,962.00	\$2.25
8495527	March 1, 2010 – March 31, 2010	\$2,954.50	\$221.00
8495528	March 1, 2010 – March 31, 2010	\$2,297.50	\$0.00
8498763	April 1, 2010 – April 30, 2010	\$670.00	\$0.00
8498764	April 1, 2010 – April 30, 2010	\$463.50	\$0.00
8498965	April 1, 2010 – April 30, 2010	\$424.50	\$0.00
8498767	April 1, 2010 – April 30, 2010	\$2,937.50	\$0.00
8505592	May 1, 2010 – May 31, 2010	\$318.50	\$0.00
8505593	May 1, 2010 – May 31, 2010	\$1,909.50	\$66.64
8505594	May 1, 2010 – May 31, 2010	\$1,442.00	\$0.00
8505595	May 1, 2010 – May 31, 2010	\$3,291.50	\$0.00
8505596	May 1, 2010 – May 31, 2010	\$1,719.50	\$0.00
8513699	June 1, 2010 – June 30, 2010	\$567.00	\$0.00
8513702	June 1, 2010 – June 30, 2010	\$1,890.50	\$0.00
8513703	June 1, 2010 – June 30, 2010	\$268.00	\$0.00
8513704	June 1, 2010 – June 30, 2010	\$1,290.50	\$0.00
8520959	July 1, 2010 – July 31, 2010	\$710.00	\$0.00
8520960	July 1, 2010 – July 31, 2010	\$1,142.00	\$0.00

8520961	July 1, 2010 – July 31, 2010	\$1,035.00	\$0.00
8520962	July 1, 2010 – July 31, 2010	\$803.50	\$0.00
8521018	July 1, 2010 – July 31, 2010	\$7,134.50	\$0.00
8532881	August 1, 2010 – August 31, 2010	\$606.00	\$0.00
8532883	August 1, 2010 – August 31, 2010	\$7,356.50	\$150.22
8539841	September 1, 2010 – September 30, 2010	\$502.50	\$0.00
8539643	September 1, 2010 – September 30, 2010	\$134.00	\$0.00
8539844	September 1, 2010 – September 30, 2010	\$1,245.50	\$9.69
8539845	September 1, 2010 – September 30, 2010	\$2,127.50	\$0.00
8547100	October 1, 2010 – October 31, 2010	\$4,244.50	\$0.00
8547101	October 1, 2010 – October 31, 2010	\$5,956.50	\$0.00
8547103	October 1, 2010 – October 31, 2010	\$3,990.00	\$0.00
8547104	October 1, 2010 – October 31, 2010	\$1,105.50	\$0.00
8547105	October 1, 2010 – October 31, 2010	\$2,680.00	\$0.00
	<b>Totals</b>	<b>\$145,757.00</b>	<b>\$572.26</b>



Post Office Box 4906  
Orlando, FL 32802  
Tel: 407-423-4000 Fax: 407-254-3593

Bill Date 3-Dec-08  
Bill No. 8353736

CIRCUIT CITY STORES, INC.  
LEGAL DEPARTMENT  
9950 MARYLAND DRIVE  
RICHMOND, VA 23233-1464

Client Name: **CIRCUIT CITY STORES, INC.**  
Matter Name: **TEXAS AUDIT FOR PERIODS 3/1/04 - 6/30/08**  
Matter Number: **0221364**

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**INVOICE SUMMARY**

*For professional services rendered through November 30, 2008 as summarized below and described in the narrative statement:*

SERVICES	\$ 1,600.00	
DISBURSEMENTS	\$ 0.00	
<b>TOTAL THIS INVOICE</b>	<b>\$ 1,600.00</b>	
PREVIOUS BALANCE		13,193.48
(includes payments received through 12/3/08)		
<b>TOTAL NOW DUE AND PAYABLE</b>	<b>\$ 14,793.48</b>	

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*To ensure proper credit to the above account, please indicate matter no. 0221364 and return remittance sheet with payment in US funds.*

*Wired funds accepted:*

Akerman, Senterfitt & Eidson Operating Account  
c/o SunTrust Bank, Atlanta, GA  
ABA Number: 061000104  
Account Number: 0215-252207533  
Reference your invoice number and matter number  
*IRS EIN 59-3117860*

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**AKERMAN SENTERFITT**

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045690 CIRCUIT CITY STORES, INC.  
0221364 TEXAS AUDIT FOR PERIODS 3/1/04 - 6/30/08

As of 30-Nov-08  
Bill Number 8353736

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
10-Nov-08	RESEARCH REGARDING PROCEDURAL ASPECTS OF INFORMATION PRODUCTION; TELEPHONE WITH MS. RODGERS REGARDING STATUS OF RECONSIDERATION REQUEST AND OUTLINING ABILITY TO SUPPLY REQUESTED ITEMS DURING CONCURRENT AUDIT.	MJB	1.70	595.00
14-Nov-08	ANALYSIS RE STATUS OF TEXAS AUDIT.	RCE	0.20	67.00
24-Nov-08	RESEARCH PROCEDURAL ISSUES IN TEXAS STATE TAX AUDIT.	RCE	2.80	938.00
<b>Total Services .....</b>				<b>\$1,600.00</b>

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045690 CIRCUIT CITY STORES, INC.  
0221364 TEXAS AUDIT FOR PERIODS 3/1/04 - 6/30/08

As of 30-Nov-08  
Bill Number 8353736

<u>Initials</u>	<u>Name</u>	<u>Hours</u>	<u>Amount</u>
MJB	M. J. BOWEN	1.70	595.00
RCE	R. C. ELLIOTT	3.00	1,005.00
	Total	4.70	\$1,600.00



Post Office Box 4906  
Orlando, FL 32802  
Tel: 407-423-4000 Fax: 407-254-3593

Bill Date 3-Dec-08  
Bill No. 8353737

CIRCUIT CITY STORES, INC.  
LEGAL DEPARTMENT  
9950 MARYLAND DRIVE  
RICHMOND, VA 23233-1464

Client Name: **CIRCUIT CITY STORES, INC.**  
Matter Name: **BAD DEBT SALES TAX CLAIMS**  
Matter Number: **0196523**

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**INVOICE SUMMARY**

*For professional services rendered through November 30, 2008 as summarized below and described in the narrative statement:*

SERVICES	\$ 4,987.50
DISBURSEMENTS	\$ 0.00
<b>TOTAL THIS INVOICE</b>	<b>\$ 4,987.50</b>
PREVIOUS BALANCE (includes payments received through 12/3/08)	6,983.49
<b>TOTAL NOW DUE AND PAYABLE</b>	<b>\$ 11,970.99</b>

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*To ensure proper credit to the above account, please indicate matter no. 0196523 and return remittance sheet with payment in US funds.*

*Wired funds accepted:*

Akerman, Senterfitt & Eidson Operating Account  
c/o SunTrust Bank, Atlanta, GA  
ABA Number: 061000104  
Account Number: 0215-252207533  
Reference your invoice number and matter number  
IRS EIN 59-3117860

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045690 CIRCUIT CITY STORES, INC.  
0196523 BAD DEBT SALES TAX CLAIMS

As of 30-Nov-08  
Bill Number 8353737

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
11-Nov-08	DRAFT AND REVISE BAD DEBT ACTION PLAN.	POL	0.80	300.00
11-Nov-08	REVIEW AND ANALYSIS OF CALCULATION METHODOLOGY REGARDING BAD DEBT ACTION PLAN.	POL	0.50	187.50
11-Nov-08	TELEPHONE CALL REGARDING CALCULATION METHODOLOGY AND BAD DEBT ACTION PLAN.	POL	0.20	75.00
13-Nov-08	REVIEW AND RESPOND TO CORRESPONDENCE REGARDING THE MULTISTATE BAD DEBT SALES TAX RECOVERY PROJECT AND TELEPHONE CALL REGARDING SAME.	MCC	0.80	300.00
13-Nov-08	REVIEW AND ANALYZE CHARGE OFF AND SALES DATA REGARDING THE MULTISTATE BAD DEBT SALES TAX RECOVERY PROJECT AND PREPARE AND REVISE SUMMARY AND SPREADSHEETS REGARDING SAME.	MCC	2.10	787.50
13-Nov-08	TELEPHONE CALLS REGARDING COMPUTATION OF BAD DEBT CREDITS; REVIEW AND ANALYSIS REGARDING SAME; DRAFT EMAILS REGARDING SAME.	POL	2.00	750.00
14-Nov-08	REVIEW AND REVISE CORRESPONDENCE AND SPREADSHEETS REGARDING THE MULTISTATE BAD DEBT SALES TAX RECOVERY PROJECT AND ATTEND CONFERENCE CALL REGARDING SAME.	MCC	2.90	1,087.50
14-Nov-08	TELEPHONE CALLS REGARDING COMPUTATION OF BAD DEBT CREDITS IN VARIOUS STATES.	POL	0.80	300.00
14-Nov-08	LEGAL RESEARCH REGARDING COMPUTATION OF BAD DEBT CREDITS IN VARIOUS STATES.	POL	0.90	337.50
14-Nov-08	DRAFT EMAILS REGARDING COMPUTATION OF BAD DEBT CREDITS IN VARIOUS STATES.	POL	0.40	150.00
17-Nov-08	REVIEW AND REVISE CALCULATION METHODOLOGY FOR BAD DEBT CREDITS; REVIEW AND ANALYSIS REGARDING STRATEGY FOR PROTECTIVE REFUND	POL	1.90	712.50



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045690 CIRCUIT CITY STORES, INC.  
0196523 BAD DEBT SALES TAX CLAIMS

As of 30-Nov-08  
Bill Number 8353737

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
	CLAIMS; DRAFT EMAILS REGARDING SAME.			

Total Services ..... \$4,987.50

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045690 CIRCUIT CITY STORES, INC.  
0196523 BAD DEBT SALES TAX CLAIMS

As of 30-Nov-08  
Bill Number 8353737

<u>Initials</u>	<u>Name</u>	<u>Hours</u>	<u>Amount</u>
MCC	M. C. CARANTZAS	5.80	2,175.00
POL	P. O. LARSEN	7.50	2,812.50
	Total	13.30	\$4,987.50



Post Office Box 4906  
Orlando, FL 32802  
Tel: 407-423-4000 Fax: 407-254-3593

Bill Date 23-Jan-09  
Bill No. 8367620

CIRCUIT CITY STORES, INC.  
LEGAL DEPARTMENT  
9950 MARYLAND DRIVE  
RICHMOND, VA 23233-1464

Client Name: **CIRCUIT CITY STORES, INC.**  
Matter Name: **BAD DEBT SALES TAX CLAIMS**  
Matter Number: **0196523**

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**INVOICE SUMMARY**

*For professional services rendered through December 31, 2008 as summarized below and described in the narrative statement:*

SERVICES	\$ 937.50
DISBURSEMENTS	\$ 6.37
<b>TOTAL THIS INVOICE</b>	<b>\$ 943.87</b>
PREVIOUS BALANCE (includes payments received through 1/23/09)	11,902.50
<b>TOTAL NOW DUE AND PAYABLE</b>	<b>\$ 12,846.37</b>

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*To ensure proper credit to the above account, please indicate matter no. 0196523  
and return remittance sheet with payment in US funds.*

*Wired funds accepted:*

Akerman, Senterfitt & Eidson Operating Account  
c/o SunTrust Bank, Atlanta, GA  
ABA Number: 061000104  
Account Number: 0215-252207533  
Reference your invoice number and matter number  
*IRS EIN 59-3117860*

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045690 CIRCUIT CITY STORES, INC.  
0196523 BAD DEBT SALES TAX CLAIMS

As of 31-Dec-08  
Bill Number 8367620

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
5-Dec-08	UPDATE STATUS OF CREDITS AND FOLLOW UP ON SECOND ROUND OF CREDITS.	POL	0.70	262.50
10-Dec-08	UPDATE THE STATUS OF THE MULTISTATE BAD DEBT SALES TAX RECOVERY PROJECT AND PREPARE AND REVISE SUMMARY REGARDING SAME.	MCC	0.50	187.50
18-Dec-08	UPDATE THE STATUS OF THE MULTISTATE BAD DEBT SALES TAX RECOVERY PROJECT AND ATTEND CONFERENCE CALL REGARDING SAME.	MCC	0.30	112.50
18-Dec-08	DRAFT E-MAIL TO MR. ASH REGARDING PLAN FOR PROCEEDING IN OTHER STATES AND TO FOLLOW UP ON PRIOR CREDITS; PREPARE FOR AND ATTEND CALL WITH MR. ASH REGARDING SAME.	POL	1.00	375.00

**Total Services .....** **\$937.50**

<u>Date</u>	<u>Disbursements</u>	<u>Value</u>
12/17/08	DUPLICATING	0.50
Total for DUPLICATING		0.50
12/26/08	FEDERAL EXPRESS Airbill: 797190531624 per 1902 Invoice No: 903192086 Ship Dt: 12/17/08	5.87
Total for FEDERAL EXPRESS		5.87
<b>Total Disbursements .....</b>		<b>\$6.37</b>

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045690 CIRCUIT CITY STORES, INC.  
0196523 BAD DEBT SALES TAX CLAIMS

As of 31-Dec-08  
Bill Number 8367620

<u>Initials</u>	<u>Name</u>	<u>Hours</u>	<u>Amount</u>
MCC	M. C. CARANTZAS	0.80	300.00
POL	P. O. LARSEN	1.70	637.50
	Total	2.50	\$937.50



Post Office Box 4906  
Orlando, FL 32802  
Tel: 407-423-4000 Fax: 407-254-3593

Bill Date 23-Jan-09  
Bill No. 8367621

CIRCUIT CITY STORES, INC.  
LEGAL DEPARTMENT  
9950 MARYLAND DRIVE  
RICHMOND, VA 23233-1464

Client Name: **CIRCUIT CITY STORES, INC.**  
Matter Name: **TEXAS AUDIT FOR PERIODS 3/1/04 - 6/30/08**  
Matter Number: **0221364**

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**INVOICE SUMMARY**

*For professional services rendered through December 31, 2008 as summarized below and described in the narrative statement:*

SERVICES	\$ 1,778.00	
DISBURSEMENTS	\$ 14.03	
<b>TOTAL THIS INVOICE</b>	<b>\$ 1,792.03</b>	
PREVIOUS BALANCE		14,793.48
(includes payments received through 1/23/09)		
<b>TOTAL NOW DUE AND PAYABLE</b>	<b>\$ 16,585.51</b>	

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*To ensure proper credit to the above account, please indicate matter no. 0221364 and return remittance sheet with payment in US funds.*

*Wired funds accepted:*

Akerman, Senterfitt & Eidson Operating Account  
c/o SunTrust Bank, Atlanta, GA  
ABA Number: 061000104  
Account Number: 0215-252207533  
Reference your invoice number and matter number  
*IRS EIN 59-3117860*

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045690 CIRCUIT CITY STORES, INC.

0221364 TEXAS AUDIT FOR PERIODS 3/1/04 - 6/30/08

As of 31-Dec-08  
Bill Number 8367621

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
2-Dec-08	TELEPHONE TO MS. RODGERS AND E-MAIL FOR CLIENT REGARDING COMPLIANCE WITH 60 DAY REQUIREMENT FOR PROTEST OF JEOPARDY ASSESSMENT.	MJB	1.10	368.50
3-Dec-08	RESEARCH AND E-MAIL REGARDING STRATEGY TO COMPLY WITH 60 DAY INFORMATION SUBMISSION REQUIREMENT FOR PROTEST.	MJB	1.30	435.50
5-Dec-08	DRAFT E-MAIL REGARDING ADVICE ON RESPONDING TO THE 60 DAY INFORMATION SUBMISSION DEADLINE.	MJB	0.70	234.50
5-Dec-08	DRAFT LETTER IN RESPONSE TO 60 DAY LETTER; LEGAL RESEARCH REGARDING SAME.	POL	0.60	225.00
16-Dec-08	DRAFT OF LETTER REGARDING 60 DAY DOCUMENTATION REQUIREMENT FOR SUPPLYING EXEMPTION CERTIFICATES.	MJB	1.20	402.00
17-Dec-08	REVIEW AND REVISE TEXAS AUDIT PROTEST LETTER.	POL	0.30	112.50

**Total Services** ..... **\$1,778.00**

<u>Date</u>	<u>Disbursements</u>	<u>Value</u>
10/14/08	TELEPHONE SOUNDPATH LEGAL CONF. CALLS INV #111408 11/21/08 (P LARSEN - JAX)	9.46
10/20/08	TELEPHONE SOUNDPATH LEGAL CONF. CALLS INV #111408 11/21/08 (P LARSEN - JAX)	4.57
Total for TELEPHONE		14.03

**Total Disbursements** ..... **\$14.03**

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045690 CIRCUIT CITY STORES, INC.  
0221364 TEXAS AUDIT FOR PERIODS 3/1/04 - 6/30/08

As of 31-Dec-08  
Bill Number 8367621

<u>Initials</u>	<u>Name</u>	<u>Hours</u>	<u>Amount</u>
MJB	M. J. BOWEN	4.30	1,440.50
POL	P. O. LARSEN	0.90	337.50
	Total	5.20	\$1,778.00





Post Office Box 4906  
Orlando, FL 32802  
Tel: 407-423-4000 Fax: 407-254-3593

Bill Date 20-Feb-09  
Bill No. 8375437

CIRCUIT CITY STORES, INC.  
LEGAL DEPARTMENT  
9950 MARYLAND DRIVE  
RICHMOND, VA 23233-1464

Client Name: **CIRCUIT CITY STORES, INC.**  
Matter Name: **BAD DEBT SALES TAX CLAIMS**  
Matter Number: **0196523**

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**INVOICE SUMMARY**

*For professional services rendered through January 31, 2009 as summarized below and described in the narrative statement:*

SERVICES	\$ 1,685.00
DISBURSEMENTS	\$ 0.00
<b>TOTAL THIS INVOICE</b>	<b>\$ 1,685.00</b>
PREVIOUS BALANCE	7,858.87
(Please disregard if already paid.	
Includes payments received through 2/20/09)	
<b>TOTAL NOW DUE AND PAYABLE</b>	<b>\$ 9,543.87</b>

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*To ensure proper credit to the above account, please indicate matter no. 0196523  
and return remittance sheet with payment in US funds.*

*Wired funds accepted:*

Akerman, Senterfitt & Eidson Operating Account  
c/o SunTrust Bank, Atlanta, GA  
ABA Number: 061000104  
Account Number: 0215-252207533  
Reference your invoice number and matter number  
*IRS EIN 59-3117860*

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045690 CIRCUIT CITY STORES, INC.  
0196523 BAD DEBT SALES TAX CLAIMS

As of 31-Jan-09  
Bill Number 8375437

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
14-Jan-09	REVIEW AND ANALYZE CORRESPONDENCE REGARDING THE STATUS OF THE MULTISTATE BAD DEBT SALES TAX RECOVERY PROJECT.	MCC	0.80	300.00
14-Jan-09	PREPARE FOR AND ATTEND TELEPHONE CONFERENCE REGARDING BAD DEBT DATA FOR BAD DEBT PROJECT.	POL	0.60	225.00
14-Jan-09	CONFERENCE AND ANALYSIS REGARDING BAD DEBT DATA FOR BAD DEBT PROJECT.	POL	0.20	75.00
14-Jan-09	REVIEW AND ANALYSIS OF AVAILABLE DATA FOR RECONCILIATION OF BAD DEBT CREDITS.	POL	0.60	225.00
23-Jan-09	PREPARE FOR AND ATTEND CONFERENCE CALL REGARDING THE DATA NEEDED TO SUPPORT THE MULTISTATE BAD DEBT SALES TAX CREDITS AND DEDUCTIONS.	MCC	0.40	150.00
23-Jan-09	PREPARE FOR AND ATTEND TELEPHONE CONFERENCE REGARDING BAD DEBT SUPPORTING DETAIL.	POL	0.70	262.50
23-Jan-09	CONFERENCE AND ANALYSIS REGARDING BAD DEBT SUPPORTING DETAIL.	POL	0.30	112.50
28-Jan-09	REVIEW AND ANALYZE CONNECTICUT STATUTES, REGULATIONS AND RULINGS REGARDING BAD DEBT CREDITS.	MCR	0.50	185.00
28-Jan-09	REVIEW AND ANALYSIS REGARDING CONNECTICUT AUDIT INQUIRY AND DRAFT E-MAIL REGARDING SAME.	POL	0.40	150.00

**Total Services** ..... **\$1,685.00**

Akerman Senterfitt

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045690 CIRCUIT CITY STORES, INC.  
0196523 BAD DEBT SALES TAX CLAIMS

As of 31-Jan-09  
Bill Number 8375437

<u>Initials</u>	<u>Name</u>	<u>Hours</u>	<u>Amount</u>
MCC	M. C. CARANTZAS	1.20	450.00
MCR	M. C. ROBINS	0.50	185.00
POL	P. O. LARSEN	2.80	1,050.00
	Total	4.50	\$1,685.00



Post Office Box 4906  
Orlando, FL 32802  
Tel: 407-423-4000 Fax: 407-254-3593

Bill Date 20-Mar-09  
Bill No. 8384092

CIRCUIT CITY STORES, INC.  
LEGAL DEPARTMENT  
9950 MARYLAND DRIVE  
RICHMOND, VA 23233-1464

Client Name: **CIRCUIT CITY STORES, INC.**  
Matter Name: **BAD DEBT SALES TAX CLAIMS**  
Matter Number: **0196523**

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**INVOICE SUMMARY**

*For professional services rendered through February 28, 2009 as summarized below and described in the narrative statement:*

SERVICES	\$ 1,162.50
DISBURSEMENTS	\$ 0.00
<b>TOTAL THIS INVOICE</b>	<b>\$ 1,162.50</b>
PREVIOUS BALANCE	8,600.00
(Please disregard if already paid.)	
Includes payments received through 3/20/09)	
<b>TOTAL NOW DUE AND PAYABLE</b>	<b>\$ 9,762.50</b>

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*To ensure proper credit to the above account, please indicate matter no. 0196523  
and return remittance sheet with payment in US funds.*

*Wired funds accepted:*

Akerman, Senterfitt & Eidson Operating Account  
c/o SunTrust Bank, Atlanta, GA  
ABA Number: 061000104  
Account Number: 0215-252207533  
Reference your invoice number and matter number  
IRS EIN 59-3117860

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045690 CIRCUIT CITY STORES, INC.  
0196523 BAD DEBT SALES TAX CLAIMS

As of 28-Feb-09  
Bill Number 8384092

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
4-Feb-09	REVIEW AND ANALYSIS OF AVAILABLE DATA TO SUPPORT CREDITS IN AUDIT.	POL	0.30	112.50
4-Feb-09	DRAFT E-MAIL REGARDING DATA TO SUPPORT CREDITS IN AUDIT.	POL	0.20	75.00
18-Feb-09	PREPARE FOR AND ATTEND CONFERENCE CALL REGARDING THE MULTISTATE BAD DEBT SALES TAX RECOVERY PROJECT; PREPARE AND REVISE MEMORANDUM REGARDING THE CONNECTICUT SALES TAX REFUND CLAIM; LEGAL RESEARCH REGARDING SAME.	MCC	1.90	712.50
19-Feb-09	DRAFT AND REVISE E-MAIL REGARDING CONNECTICUT DEDUCTION; LEGAL RESEARCH REGARDING SAME.	POL	0.70	262.50

**Total Services** ..... **\$1,162.50**

Akerman Senterfitt

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045690 CIRCUIT CITY STORES, INC.  
0196523 BAD DEBT SALES TAX CLAIMS

As of 28-Feb-09  
Bill Number 8384092

<u>Initials</u>	<u>Name</u>	<u>Hours</u>	<u>Amount</u>
MCC	M. C. CARANTZAS	1.90	712.50
POL	P. O. LARSEN	1.20	450.00
	Total	3.10	\$1,162.50



Post Office Box 4906  
Orlando, FL 32802  
Tel: 407-423-4000 Fax: 407-254-3593

Bill Date 10-Apr-09  
Bill No. 8389619

CIRCUIT CITY STORES, INC.  
LEGAL DEPARTMENT  
9950 MARYLAND DRIVE  
RICHMOND, VA 23233-1464

Client Name: **CIRCUIT CITY STORES, INC.**  
Matter Name: **BAD DEBT SALES TAX CLAIMS**  
Matter Number: **0196523**

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**INVOICE SUMMARY**

*For professional services rendered through March 31, 2009 as summarized below and described in the narrative statement:*

SERVICES	\$ 2,189.50
DISBURSEMENTS	\$ 2.62
<b>TOTAL THIS INVOICE</b>	<b>\$ 2,192.12</b>
PREVIOUS BALANCE	8,077.50
(Please disregard if already paid.)	
Includes payments received through 4/10/09)	
<b>TOTAL NOW DUE AND PAYABLE</b>	<b>\$ 10,269.62</b>

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*To ensure proper credit to the above account, please indicate matter no. 0196523  
and return remittance sheet with payment in US funds.*

*Wired funds accepted:*

Akerman, Senterfitt & Eidson Operating Account  
c/o SunTrust Bank, Atlanta, GA  
ABA Number: 061000104  
Account Number: 0215-252207533  
Reference your invoice number and matter number  
IRS EIN 59-3117860

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045690 CIRCUIT CITY STORES, INC.  
0196523 BAD DEBT SALES TAX CLAIMS

As of 31-Mar-09  
Bill Number 8389619

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
11-Mar-09	ATTEND MEETING REGARDING THE STATUS OF THE MULTISTATE BAD DEBT SALES TAX RECOVERY PROJECT AND REVIEW CORRESPONDENCE REGARDING SAME.	MCC	0.50	167.50
11-Mar-09	PREPARE FOR AND ATTEND TELEPHONE CONFERENCE REGARDING SUPPORTING BAD DEBT DATA; REVIEW AND ANALYSIS REGARDING SAME.	POL	1.00	475.00
31-Mar-09	UPDATE THE STATUS OF THE MULTISTATE BAD DEBT SALES TAX RECOVERY PROJECT; REVIEW AND ANALYZE SYSTEMS DATA REGARDING SAME.	MCC	3.20	1,072.00
31-Mar-09	REVIEW AND ANALYSIS OF DATA SUPPORTING BAD DEBT CREDITS.	POL	1.00	475.00

**Total Services** ..... **\$2,189.50**

<u>Date</u>	<u>Disbursements</u>	<u>Value</u>
01/14/09	TELEPHONE SOUNDPATH LEGAL CONF. CALLS INV #021409 2/21/09 (P LARSEN - JAX)	2.62
Total for TELEPHONE		2.62
<b>Total Disbursements</b> .....		<b>\$2.62</b>



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045690 CIRCUIT CITY STORES, INC.  
0196523 BAD DEBT SALES TAX CLAIMS

As of 31-Mar-09  
Bill Number 8389619

<u>Initials</u>	<u>Name</u>	<u>Hours</u>	<u>Amount</u>
MCC	M. C. CARANTZAS	3.70	1,239.50
POL	P. O. LARSEN	2.00	950.00
	Total	5.70	\$2,189.50



Post Office Box 4906  
Orlando, FL 32802  
Tel: 407-423-4000 Fax: 407-254-3593

Bill Date 12-May-09  
Bill No. 8397731

CIRCUIT CITY STORES, INC.  
LEGAL DEPARTMENT  
9950 MARYLAND DRIVE  
RICHMOND, VA 23233-1464

Client Name: **CIRCUIT CITY STORES, INC.**  
Matter Name: **BAD DEBT SALES TAX CLAIMS**  
Matter Number: **0196523**

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**INVOICE SUMMARY**

*For professional services rendered through April 30, 2009 as summarized below and described in the narrative statement:*

SERVICES	\$ 18,559.00	
DISBURSEMENTS	\$ 0.00	
<b>TOTAL THIS INVOICE</b>	<b>\$ 18,559.00</b>	
PREVIOUS BALANCE		9,107.12
(Please disregard if already paid.)		
Includes payments received through 5/12/09)		
<b>TOTAL NOW DUE AND PAYABLE</b>	<b>\$ 27,666.12</b>	

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*To ensure proper credit to the above account, please indicate matter no. 0196523  
and return remittance sheet with payment in US funds.*

*Wired funds accepted:*

Akerman, Senterfitt & Eidson Operating Account  
c/o SunTrust Bank, Atlanta, GA  
ABA Number: 061000104  
Account Number: 0215-252207533  
Reference your invoice number and matter number  
*IRS EIN 59-3117860*

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**AKERMAN SENTERFITT**

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045690 CIRCUIT CITY STORES, INC.  
0196523 BAD DEBT SALES TAX CLAIMSAs of 30-Apr-09  
Bill Number 8397731

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
1-Apr-09	PROCESS DATA FILES; REVIEW DATA PROCESSING PROCEDURES.	M M	2.00	300.00
1-Apr-09	UPDATE THE STATUS OF THE MULTISTATE BAD DEBT SALES TAX RECOVERY PROJECT; REVIEW AND ANALYZE SYSTEMS DATA REGARDING SAME.	MCC	1.90	636.50
1-Apr-09	REVIEW AND ANALYSIS OF BAD DEBT DATA TO SUPPORT CREDITS; DRAFT E-MAIL REGARDING SAME.	POL	1.00	475.00
2-Apr-09	COMPLETE PROCESSING OF TX DATA SETS; EMAIL REGARDING SAME; BEGIN WORK ON DATABASE FILES SENT BY CIRCUIT CITY; GENERATE SQL IMPORTS FOR UPLOAD.	M M	5.50	825.00
2-Apr-09	REVIEW AND ANALYZE SPREADSHEETS REGARDING THE MULTISTATE BAD DEBT SALES TAX CREDITS.	MCC	1.00	335.00
3-Apr-09	UPDATE MERCHANT DATA; REVIEW DATA PROCESSING RESULTS.	M M	4.20	630.00
6-Apr-09	MEETING REGARDING CIRCUIT CITY DATA; GATHER REQUIREMENTS FOR NEW DATA FILE PROCEDURES.	M M	2.00	300.00
7-Apr-09	WORK ON FLAGGING PROCESS; CREATE DATA FILES FOR CIRCUIT CITY.	M M	1.50	225.00
7-Apr-09	REVIEW AND ANALYZE SYSTEMS DATA REGARDING THE MULTISTATE BAD DEBT SALES TAX RECOVERY PROJECT.	MCC	1.30	435.50
8-Apr-09	PROCESS NEW DATA FILES; GENERATE SCHEDULES FOR CIRCUIT CITY.	M M	5.20	780.00
8-Apr-09	UPDATE THE STATUS OF THE MULTISTATE BAD DEBT SALES TAX RECOVERY PROJECT; REVIEW AND ANALYZE SYSTEMS DATA REGARDING SAME; REVIEW AND REVISE SPREADSHEETS REGARDING SAME.	MCC	1.70	569.50
9-Apr-09	MEETING REGARDING CIRCUIT CITY; ANALYZE CIRCUIT CITY DATA RESULTS.	M M	2.80	420.00
9-Apr-09	UPDATE THE STATUS OF THE MULTISTATE BAD DEBT SALES TAX RECOVERY PROJECT;	MCC	3.80	1,273.00

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045690 CIRCUIT CITY STORES, INC.  
0196523 BAD DEBT SALES TAX CLAIMS

As of 30-Apr-09  
Bill Number 8397731

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
	REVIEW AND ANALYZE SYSTEMS DATA REGARDING SAME; PREPARE AND REVISE SUMMARY AND SPREADSHEET REGARDING SAME.			
10-Apr-09	GENERATE STATE SCHEDULES FOR CIRCUIT CITY; UPDATE MERCHANT DATA AND UPDATE STATE SCHEDULES.	M M	5.20	780.00
10-Apr-09	UPDATE THE STATUS OF THE MULTISTATE BAD DEBT SALES TAX RECOVERY PROJECT; REVIEW AND REVISE SUMMARY REGARDING SAME; ANALYZE SYSTEMS DATA REGARDING SAME; REVISE SPREADSHEET REGARDING SAME.	MCC	2.30	770.50
10-Apr-09	REVIEW DATA AND RECONCILE ACTUAL DATA TO ESTIMATED CREDITS TAKEN; REVIEW AND ANALYSIS REGARDING SAME; DRAFT REPORT REGARDING SAME.	POL	3.00	1,425.00
13-Apr-09	IMPORT NEW STATE TRANSACTION DATA; GENERATE DATA SETS FOR PROCESSING.	M M	3.00	450.00
13-Apr-09	UPDATE THE STATUS OF THE MULTISTATE BAD DEBT SALES TAX RECOVERY PROJECT; REVIEW AND RESPOND TO CORRESPONDENCE REGARDING SAME; PREPARE AND REVISE ELECTION FORMS REGARDING SAME.	MCC	1.40	469.00
13-Apr-09	DRAFT E-MAILS REGARDING DATA SUPPORTING CREDITS; REVIEW AND ANALYSIS REGARDING SAME.	POL	0.80	380.00
14-Apr-09	GATHER REQUIREMENTS FOR NEW STATE SCHEDULES; DOWNLOAD NEW PURCHASE DATABASE; WRITE SCRIPTS FOR COMBINING DATA.	M M	2.80	420.00
14-Apr-09	UPDATE THE STATUS OF THE MULTISTATE BAD DEBT SALES TAX RECOVERY PROJECT; REVIEW AND ANALYZE SYSTEMS DATA REGARDING SAME; TELEPHONE CALL REGARDING SAME; REVIEW AND RESPOND TO CORRESPONDENCE REGARDING SAME.	MCC	1.30	435.50
14-Apr-09	DRAFT E-MAILS REGARDING ANALYSIS OF	POL	0.50	237.50

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045690 CIRCUIT CITY STORES, INC.  
0196523 BAD DEBT SALES TAX CLAIMS

As of 30-Apr-09  
Bill Number 8397731

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
	BAD DEBT DATA.			
15-Apr-09	REVIEW AND ANALYSIS OF DATA AND RECONCILIATION TO PRIOR CREDITS; DRAFT E-MAIL REGARDING SAME.	POL	1.00	475.00
16-Apr-09	TELEPHONE CONFERENCE WITH CIRCUIT CITY REGARDING STATUS OF DATA ISSUES; REVIEW AND ANALYSIS OF DATA RECEIVED FROM CIRCUIT CITY.	POL	1.00	475.00
17-Apr-09	UPDATE THE STATUS OF THE MULTISTATE BAD DEBT SALES TAX RECOVERY PROJECT; PREPARE AND REVISE CORRESPONDENCE REGARDING SAME.	MCC	0.50	167.50
21-Apr-09	DOWNLOAD AND COMBINE DATA FILES; IMPORT AND EXECUTE UPDATE SCRIPTS	M M	1.30	195.00
21-Apr-09	TELEPHONE CONFERENCE WITH CIRCUIT CITY REGARDING BAD DEBT DATA PROCESSING; REVIEW DATA REGARDING SAME.	POL	0.80	380.00
22-Apr-09	SUMMARIZE DATA AND VERIFY TRANSACTION DATA WITH OLDER DATA FILES	M M	3.30	495.00
22-Apr-09	UPDATE THE STATUS OF THE MULTISTATE BAD DEBT SALES TAX RECOVERY PROJECT; REVIEW AND ANALYZE SYSTEMS DATA AND SPREADSHEETS REGARDING SAME.	MCC	0.70	234.50
23-Apr-09	IDENTIFY AND REPORT ON WEB ACCOUNTS AND UPDATE DATA TO REFLECT STATE OF PURCHASE FOR WEB DATA	M M	4.30	645.00
27-Apr-09	GENERATE SCHEDULES FOR 12 STATE CLAIMS; GENERATE DATA SETS FOR SECONDARY REPORTS FOR REMAINDER OF 2008	M M	3.90	585.00
29-Apr-09	VERIFY DATA PERIODS FOR CIRCUIT CITY; IDENTIFY ACCOUNTS WITH NO TRANSACTIONS AND GENERATE REPORTS FOR REMAINING PRINCIPAL CHARGE OFFS.	M M	1.20	180.00
29-Apr-09	UPDATE THE STATUS OF THE MULTISTATE BAD DEBT SALES TAX RECOVERY PROJECT;	MCC	2.20	737.00

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045690 CIRCUIT CITY STORES, INC.  
0196523 BAD DEBT SALES TAX CLAIMS

As of 30-Apr-09  
Bill Number 8397731

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
	REVIEW AND ANALYZE SYSTEMS DATA REGARDING SAME; PREPARE AND REVISE SPREADSHEETS AND CORRESPONDENCE REGARDING SAME.			
30-Apr-09	REVIEW DATA FORCE; VERIFY REPORTING PERIODS AND CRITERIA	M M	3.20	480.00
30-Apr-09	UPDATE THE STATUS OF THE MULTISTATE BAD DEBT SALES TAX RECOVERY PROJECT; REVIEW AND ANALYZE SYSTEMS DATA REGARDING SAME; REVIEW AND REVISE SPREADSHEETS AND CORRESPONDENCE REGARDING SAME.	MCC	2.80	938.00
<b>Total Services .....</b>				<b>\$18,559.00</b>

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045690 CIRCUIT CITY STORES, INC.  
0196523 BAD DEBT SALES TAX CLAIMS

As of 30-Apr-09  
Bill Number 8397731

<u>Initials</u>	<u>Name</u>	<u>Hours</u>	<u>Amount</u>
M M	M. MILLS	51.40	7,710.00
MCC	M. C. CARANTZAS	20.90	7,001.50
POL	P. O. LARSEN	8.10	3,847.50
	Total	80.40	\$18,559.00



Post Office Box 4906  
Orlando, FL 32802  
Tel: 407-423-4000 Fax: 407-254-3593

Bill Date 12-May-09  
Bill No. 8397732

CIRCUIT CITY STORES, INC.  
LEGAL DEPARTMENT  
9950 MARYLAND DRIVE  
RICHMOND, VA 23233-1464

Client Name: **CIRCUIT CITY STORES, INC.**  
Matter Name: **TEXAS AUDIT FOR PERIODS 3/1/04 - 6/30/08**  
Matter Number: **0221364**

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**INVOICE SUMMARY**

*For professional services rendered through April 30, 2009 as summarized below and described in the narrative statement:*

SERVICES	\$ 142.50
DISBURSEMENTS	\$ 0.00
<b>TOTAL THIS INVOICE</b>	<b>\$ 142.50</b>
PREVIOUS BALANCE	13,193.48
(Please disregard if already paid.)	
Includes payments received through 5/12/09)	
<b>TOTAL NOW DUE AND PAYABLE</b>	<b>\$ 13,335.98</b>

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*To ensure proper credit to the above account, please indicate matter no. 0221364  
and return remittance sheet with payment in US funds.*

*Wired funds accepted:*

Akerman, Senterfitt & Eidson Operating Account  
c/o SunTrust Bank, Atlanta, GA  
ABA Number: 061000104  
Account Number: 0215-252207533  
Reference your invoice number and matter number  
*IRS EIN 59-3117860*

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**AKERMAN SENTERFITT**

**FT LAUDERDALE · JACKSONVILLE · LOS ANGELES · MADISON · MIAMI · NEW YORK · ORLANDO · TALLAHASSEE · TAMPA  
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045690 CIRCUIT CITY STORES, INC.  
0221364 TEXAS AUDIT FOR PERIODS 3/1/04 - 6/30/08

As of 30-Apr-09  
Bill Number 8397732

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
17-Apr-09	DRAFT E-MAILS REGARDING STATUS OF TEXAS PROTEST; TELEPHONE CALL REGARDING SAME.	POL	0.30	142.50
<b>Total Services .....</b>				<b>\$142.50</b>

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045690 CIRCUIT CITY STORES, INC.  
0221364 TEXAS AUDIT FOR PERIODS 3/1/04 - 6/30/08

As of 30-Apr-09  
Bill Number 8397732

<u>Initials</u>	<u>Name</u>	<u>Hours</u>	<u>Amount</u>
POL	P. O. LARSEN	0.30	142.50
	Total	0.30	\$142.50



Post Office Box 4906  
Orlando, FL 32802  
Tel: 407-423-4000 Fax: 407-254-3593

Bill Date 11-Jun-09  
Bill No. 8405502

CIRCUIT CITY STORES, INC.  
LEGAL DEPARTMENT  
9950 MARYLAND DRIVE  
RICHMOND, VA 23233-1464

Client Name: **CIRCUIT CITY STORES, INC.**  
Matter Name: **BAD DEBT SALES TAX CLAIMS**  
Matter Number: **0196523**

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**INVOICE SUMMARY**

*For professional services rendered through May 31, 2009 as summarized below and described in the narrative statement:*

SERVICES	\$ 7,894.50
DISBURSEMENTS	\$ 0.00
<b>TOTAL THIS INVOICE</b>	<b>\$ 7,894.50</b>
PREVIOUS BALANCE	25,474.00
(Please disregard if already paid.)	
Includes payments received through 6/11/09)	
<b>TOTAL NOW DUE AND PAYABLE</b>	<b>\$ 33,368.50</b>

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*To ensure proper credit to the above account, please indicate matter no. 0196523  
and return remittance sheet with payment in US funds.*

*Wired funds accepted:*

Akerman, Senterfitt & Eidson Operating Account  
c/o SunTrust Bank, Atlanta, GA  
ABA Number: 061000104  
Account Number: 0215-252207533  
Reference your invoice number and matter number  
*IRS EIN 59-3117860*

---

**AKERMAN SENTERFITT**

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TALLAHASSEE · TAMPA · TYSONS CORNER · WASHINGTON DC · WEST PALM**

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045690 CIRCUIT CITY STORES, INC.  
0196523 BAD DEBT SALES TAX CLAIMS

As of 31-May-09  
Bill Number 8405502

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
1-May-09	UPDATE THE STATUS OF THE MULTISTATE BAD DEBT SALES TAX RECOVERY PROJECT; REVIEW AND REVISE CORRESPONDENCE REGARDING SAME; ANALYZE SPREADSHEETS REGARDING SAME.	MCC	1.30	435.50
1-May-09	REVIEW AND ANALYSIS OF DATA PROVIDED BY CIRCUIT CITY TO RECONCILE BAD DEBT CREDITS.	POL	1.50	712.50
4-May-09	REVIEW AND REVISE REPORT ON DATA RECONCILIATION; LEGAL RESEARCH REGARDING SAME.	POL	0.90	427.50
11-May-09	REVIEW CIRCUIT CITY CLAIMS REGISTRY FOR CLAIMS BAR DATES AND FOR CLAIMS FILED BY STATE TAXING AUTHORITIES; ANALYZE WHETHER AUTOMATIC STAY UNDER 11 USC 362(A) OR CLAIMS BAR DATE PROHIBITS STATE TAXING AUTHORITY FROM AUDITING A DEBTOR.	B C	1.00	270.00
11-May-09	REVIEW AND ANALYSIS OF RECONCILIATION OF CREDITS BASED ON BAD DEBT DATA; LEGAL RESEARCH REGARDING SAME.	POL	0.80	380.00
12-May-09	UPDATE THE STATUS OF THE CALIFORNIA BAD DEBT SALES TAX REFUND CLAIM; REVIEW AND RESPOND TO CORRESPONDENCE REGARDING SAME.	MCC	0.50	167.50
14-May-09	UPDATE THE STATUS OF THE CALIFORNIA BAD DEBT SALES TAX CREDITS; PREPARE AND REVISE CORRESPONDENCE REGARDING SAME; LEGAL RESEARCH REGARDING SAME; REVIEW AND ANALYZE PROGRAM AGREEMENT REGARDING SAME.	MCC	1.60	536.00
18-May-09	REVIEW AND ANALYSIS OF CHASE ELECTION FORM ISSUE; DRAFT AND REVISE E-MAIL REGARDING SAME; REVIEW DOCUMENTS REGARDING SAME.	POL	1.00	475.00
19-May-09	UPDATE CLAIM DATA TO REFECT THE MERCHANT STATE/ADD CHARGE OFF DATA TO SCHEDULES	M M	1.70	255.00
19-May-09	UPDATE THE STATUS OF THE MULTISTATE	MCC	2.50	837.50

Akerman Senterfitt

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045690 CIRCUIT CITY STORES, INC.  
0196523 BAD DEBT SALES TAX CLAIMS

As of 31-May-09  
Bill Number 8405502

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
	BAD DEBT SALES TAX CREDITS; REVIEW AND REVISE SPREADSHEETS REGARDING SAME; PREPARE AND REVISE CORRESPONDENCE REGARDING SAME; PREPARE AND REVISE DETAILED SPREADSHEETS FOR THE CALIFORNIA AND CONNECTICUT BAD DEBT SALES TAX CREDITS.			
20-May-09	UPDATE DESTINATION STATE FOR 2ND PERIOD SCHEDULES/REVIEW AND UPDATE TRANSACTION DATA TO REFLECT DATE OF SALE RESTRICTIONS	M M	1.70	255.00
20-May-09	UPDATE THE STATUS OF THE MULTISTATE BAD DEBT SALES TAX CREDIT CLAIMS; REVIEW AND ANALYZE SYSTEMS DATA REGARDING SAME; PREPARE AND REVISE SPREADSHEETS REGARDING THE CALIFORNIA AND CONNECTICUT SALES TAX CREDIT CLAIMS.	MCC	2.20	737.00
21-May-09	ADD ADDITIONAL DATA TO 2ND PERIOD CLAIM/INCLUDE CHARGEOFF DATA AND REMAINING BALANCE FROM PROCESSING	M M	3.80	570.00
21-May-09	UPDATE THE STATUS OF THE MULTISTATE BAD DEBT SALES TAX RECOVERY PROJECT; REVIEW AND REVISE CORRESPONDENCE AND SPREADSHEETS REGARDING SAME.	MCC	0.90	301.50
22-May-09	CONTINUE WORK WITH CC DATA/GENERATE DATA SETS FOR 2ND PER CLAIMS	M M	4.20	630.00
22-May-09	UPDATE THE STATUS OF THE MULTISTATE BAD DEBT SALES TAX RECOVERY PROJECT; REVIEW AND ANALYZE SYSTEMS DATA REGARDING SAME; REVIEW AND REVISE SPREADSHEETS AND CORRESPONDENCE REGARDING SAME; PREPARE AND REVISE CALIFORNIA AND CONNECTICUT REPORTS REGARDING SAME.	MCC	2.70	904.50
<b>Total Services .....</b>				<b>\$7,894.50</b>

Akerman Senterfitt

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045690 CIRCUIT CITY STORES, INC.  
0196523 BAD DEBT SALES TAX CLAIMS

As of 31-May-09  
Bill Number 8405502

<u>Initials</u>	<u>Name</u>	<u>Hours</u>	<u>Amount</u>
B C	B. CHADEAYNE	1.00	270.00
M M	M. MILLS	11.40	1,710.00
MCC	M. C. CARANTZAS	11.70	3,919.50
POL	P. O. LARSEN	4.20	1,995.00
	Total	28.30	\$7,894.50



Post Office Box 4906  
Orlando, FL 32802  
Tel: 407-423-4000 Fax: 407-254-3593

Bill Date 13-Jul-09  
Bill No. 8413338

CIRCUIT CITY STORES, INC.  
LEGAL DEPARTMENT  
9950 MARYLAND DRIVE  
RICHMOND, VA 23233-1464

Client Name: **CIRCUIT CITY STORES, INC.**  
Matter Name: **BAD DEBT SALES TAX CLAIMS**  
Matter Number: **0196523**

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**INVOICE SUMMARY**

*For professional services rendered through June 30, 2009 as summarized below and described in the narrative statement:*

SERVICES	\$ 237.50	
DISBURSEMENTS	\$ 0.00	
<b>TOTAL THIS INVOICE</b>	<b>\$ 237.50</b>	
PREVIOUS BALANCE		14,809.50
(Please disregard if already paid.)		
Includes payments received through 7/13/09)		
<b>TOTAL NOW DUE AND PAYABLE</b>	<b>\$ 15,047.00</b>	

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*To ensure proper credit to the above account, please indicate matter no. 0196523  
and return remittance sheet with payment in US funds.*

*Wired funds accepted:*

Akerman, Senterfitt & Eidson Operating Account  
c/o SunTrust Bank, Atlanta, GA  
ABA Number: 061000104  
Account Number: 0215-252207533  
Reference your invoice number and matter number  
IRS EIN 59-3117860

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**AKERMAN SENTERFITT**

**DALLAS · DENVER · FT LAUDERDALE · JACKSONVILLE · LOS ANGELES · MADISON · MIAMI · NEW YORK · ORLANDO  
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045690 CIRCUIT CITY STORES, INC.  
0196523 BAD DEBT SALES TAX CLAIMS

As of 30-Jun-09  
Bill Number 8413338

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
26-Jun-09	REVIEW AND ANALYSIS REGARDING STATUS OF CREDIT ADJUSTMENTS.	POL	0.30	142.50
26-Jun-09	DRAFT E-MAIL REGARDING STATUS OF CREDIT ADJUSTMENTS.	POL	0.20	95.00
<b>Total Services .....</b>				<b>\$237.50</b>



Akerman Senterfitt

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045690 CIRCUIT CITY STORES, INC.  
0196523 BAD DEBT SALES TAX CLAIMS

As of 30-Jun-09  
Bill Number 8413338

<u>Initials</u>	<u>Name</u>	<u>Hours</u>	<u>Amount</u>
POL	P. O. LARSEN	0.50	237.50
	Total	0.50	\$237.50



Post Office Box 4906  
Orlando, FL 32802  
Tel: 407-423-4000 Fax: 407-254-3593

Bill Date 21-Sep-09  
Bill No. 8434953

CIRCUIT CITY STORES, INC.  
LEGAL DEPARTMENT  
9950 MARYLAND DRIVE  
RICHMOND, VA 23233-1464

Client Name: **CIRCUIT CITY STORES, INC.**  
Matter Name: **BAD DEBT SALES TAX CLAIMS**  
Matter Number: **0196523**

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**INVOICE SUMMARY**

*For professional services rendered through August 31, 2009 as summarized below and described in the narrative statement:*

SERVICES	\$ 1,268.00
DISBURSEMENTS	\$ 0.00
<b>TOTAL THIS INVOICE</b>	<b>\$ 1,268.00</b>
PREVIOUS BALANCE	14,809.50
(Please disregard if already paid.)	
Includes payments received through 9/21/09)	
<b>TOTAL NOW DUE AND PAYABLE</b>	<b>\$ 16,077.50</b>

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*To ensure proper credit to the above account, please indicate matter no. 0196523  
and return remittance sheet with payment in US funds.*

*Wired funds accepted:*

Akerman, Senterfitt & Eidson Operating Account  
c/o SunTrust Bank, Atlanta, GA  
ABA Number: 061000104  
Account Number: 0215-252207533  
Reference your invoice number and matter number  
*IRS EIN 59-3117860*

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**AKERMAN SENTERFITT**

**DALLAS · DENVER · FT LAUDERDALE · JACKSONVILLE · LOS ANGELES · MADISON · MIAMI · NEW YORK · ORLANDO  
TALLAHASSEE · TAMPA · TYSONS CORNER · WASHINGTON DC · WEST PALM**

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045690 CIRCUIT CITY STORES, INC.  
0196523 BAD DEBT SALES TAX CLAIMS

As of 31-Aug-09  
Bill Number 8434953

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
18-Aug-09	UPDATE THE STATUS OF THE MULTISTATE BAD DEBT SALES TAX RECOVERY PROJECT; ATTEND CONFERENCE CALL REGARDING SAME; REVIEW AND ANALYZE SYSTEMS DATA REGARDING SAME; PREPARE AND REVISE SUMMARY REGARDING SAME; REVIEW AND ANALYZE THE CALCULATIONS OF THE CALIFORNIA AND CONNECTICUT BAD DEBT SALES TAX AUDITS.	MCC	1.80	603.00
18-Aug-09	PREPARE FOR AND ATTEND CONFERENCE CALL REGARDING STATUS OF BAD DEBT PROJECT; REVIEW AND ANALYSIS OF STRATEGY REGARDING STATES THAT HAVE FILED PROOFS OF CLAIM; DRAFT E-MAIL REGARDING SAME.	POL	1.40	665.00

Total Services ..... \$1,268.00

Akerman Senterfitt

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045690 CIRCUIT CITY STORES, INC.  
0196523 BAD DEBT SALES TAX CLAIMS

As of 31-Aug-09  
Bill Number 8434953

<u>Initials</u>	<u>Name</u>	<u>Hours</u>	<u>Amount</u>
MCC	M. C. CARANTZAS	1.80	603.00
POL	P. O. LARSEN	1.40	665.00
	Total	3.20	\$1,268.00



Post Office Box 4906  
Orlando, FL 32802  
Tel: 407-423-4000 Fax: 407-254-3593

Bill Date 20-Oct-09  
Bill No. 8444446

CIRCUIT CITY STORES, INC.  
LEGAL DEPARTMENT  
9950 MARYLAND DRIVE  
RICHMOND, VA 23233-1464

Client Name: **CIRCUIT CITY STORES, INC.**  
Matter Name: **BAD DEBT SALES TAX CLAIMS**  
Matter Number: **0196523**

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**INVOICE SUMMARY**

*For professional services rendered through September 30, 2009 as summarized below and described in the narrative statement:*

SERVICES	\$ 2,279.00
DISBURSEMENTS	\$ 0.00
<b>TOTAL THIS INVOICE</b>	<b>\$ 2,279.00</b>
PREVIOUS BALANCE	14,809.50
(Please disregard if already paid.	
Includes payments received through 10/20/09)	
<b>TOTAL NOW DUE AND PAYABLE</b>	<b>\$ 17,088.50</b>

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*To ensure proper credit to the above account, please indicate matter no. 0196523  
and return remittance sheet with payment in US funds.*

*Wired funds accepted:*

Akerman, Senterfitt & Eidson Operating Account  
c/o SunTrust Bank, Atlanta, GA  
ABA Number: 061000104  
Account Number: 0215-252207533  
Reference your invoice number and matter number  
*IRS EIN 59-3117860*

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**AKERMAN SENTERFITT**

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Akerman Senterfitt

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045690 CIRCUIT CITY STORES, INC.  
0196523 BAD DEBT SALES TAX CLAIMS

As of 30-Sep-09  
Bill Number 8444446

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
15-Sep-09	UPDATE THE STATUS OF THE MULTISTATE BAD DEBT SALES TAX RECOVERY PROJECT; PREPARE AND REVISE SUMMARY REGARDING SAME; REVISE SPREADSHEET REGARDING SAME.	MCC	0.80	268.00
21-Sep-09	PREPARE FOR AND ATTEND MEETING REGARDING STATUS OF BAD DEBT SALES TAX RECOVERY EFFORTS.	POL	0.90	427.50
22-Sep-09	UPDATE THE STATUS OF THE MULTISTATE BAD DEBT SALES TAX RECOVERY PROJECT; REVIEW CORRESPONDENCE REGARDING SAME.	MCC	0.30	100.50
22-Sep-09	DRAFT AND REVISE STATUS UPDATE MEMORANDUM AND CHART REGARDING STATUS OF EXPECTED REFUNDS AND CREDITS IN VARIOUS STATES.	POL	1.20	570.00
22-Sep-09	REVIEW AND ANALYSIS REGARDING STATUS OF EXPECTED REFUNDS AND CREDITS IN VARIOUS STATES.	POL	0.30	142.50
30-Sep-09	UPDATE THE STATUS OF THE CALIFORNIA BAD DEBT SALES TAX CREDITS; REVIEW AND REVISE SPREADSHEET REGARDING SAME; PREPARE AND REVISE CORRESPONDENCE REGARDING SAME.	MCC	2.30	770.50

**Total Services .....** **\$2,279.00**

Akerman Senterfitt

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045690 CIRCUIT CITY STORES, INC.  
0196523 BAD DEBT SALES TAX CLAIMS

As of 30-Sep-09  
Bill Number 8444446

<u>Initials</u>	<u>Name</u>	<u>Hours</u>	<u>Amount</u>
MCC	M. C. CARANTZAS	3.40	1,139.00
POL	P. O. LARSEN	2.40	1,140.00
	Total	5.80	\$2,279.00



Post Office Box 4906  
Orlando, FL 32802  
Tel: 407-423-4000 Fax: 407-254-3593

Bill Date 12-Nov-09  
Bill No. 8449109

CIRCUIT CITY STORES, INC.  
LEGAL DEPARTMENT  
9950 MARYLAND DRIVE  
RICHMOND, VA 23233-1464

Client Name: **CIRCUIT CITY STORES, INC.**  
Matter Name: **BAD DEBT SALES TAX CLAIMS**  
Matter Number: **0196523**

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**INVOICE SUMMARY**

*For professional services rendered through October 31, 2009 as summarized below and described in the narrative statement:*

SERVICES	\$ 5,244.50	
DISBURSEMENTS	\$ 22.00	
<b>TOTAL THIS INVOICE</b>	<b>\$ 5,266.50</b>	
PREVIOUS BALANCE		17,088.50
(Please disregard if already paid.)		
Includes payments received through 11/12/09)		
<b>TOTAL NOW DUE AND PAYABLE</b>	<b>\$ 22,355.00</b>	

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*To ensure proper credit to the above account, please indicate matter no. 0196523  
and return remittance sheet with payment in US funds.*

*Wired funds accepted:*

Akerman, Senterfitt & Eidson Operating Account  
c/o SunTrust Bank, Atlanta, GA  
ABA Number: 061000104  
Account Number: 0215-252207533  
Reference your invoice number and matter number  
*IRS EIN 59-3117860*

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**AKERMAN SENTERFITT**

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045690 CIRCUIT CITY STORES, INC.  
0196523 BAD DEBT SALES TAX CLAIMS

As of 31-Oct-09  
Bill Number 8449109

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
5-Oct-09	REVIEW AND UPDATE STATUS OF CALIFORNIA AUDIT.	POL	0.30	142.50
15-Oct-09	UPDATE THE STATUS OF THE FLORIDA AND CALIFORNIA SALES TAX REFUND CLAIMS; PREPARE FOR AND ATTEND MEETING REGARDING SAME; REVIEW AND ANALYZE CORRESPONDENCE AND SPREADSHEETS REGARDING THE CALIFORNIA CLAIMS; PREPARE AND REVISE PROTEST LETTER REGARDING THE FLORIDA SALES TAX REFUND CLAIM; REVIEW AND ANALYZE CORRESPONDENCE TO AND FROM THE DEPARTMENT REGARDING SAME; LEGAL RESEARCH REGARDING SAME.	MCC	4.80	1,608.00
15-Oct-09	TELEPHONE CALL REGARDING STATUS OF BAD DEBT CLAIMS IN VARIOUS STATES.	POL	0.30	142.50
15-Oct-09	DRAFT AND REVISE PLAN REGARDING STATUS OF BAD DEBT CLAIMS IN VARIOUS STATES.	POL	1.10	522.50
16-Oct-09	UPDATE THE STATUS OF THE FLORIDA SALES TAX REFUND APPEAL; REVIEW AND REVISE PROTEST LETTER REGARDING SAME; REVIEW CORRESPONDENCE REGARDING SAME; LEGAL RESEARCH REGARDING SAME.	MCC	1.00	335.00
16-Oct-09	DRAFT AND REVISE PLAN OF ACTION FOR BAD DEBT SALES TAX RECOVERIES IN VARIOUS STATES; LEGAL RESEARCH REGARDING SAME.	POL	1.10	522.50
23-Oct-09	UPDATE THE STATUS OF THE MULTISTATE BAD DEBT SALES TAX RECOVERY PROJECT; PREPARE AND REVISE SUMMARY REGARDING SAME; REVIEW AND REVISE SPREADSHEET REGARDING SAME; ANALYZE SYSTEMS DATA REGARDING SAME.	MCC	2.80	938.00
26-Oct-09	UPDATE THE STATUS OF THE CONNECTICUT SALES TAX REFUND CLAIM; REVIEW AND RESPOND TO CORRESPONDENCE REGARDING SAME.	MCC	0.80	268.00
28-Oct-09	DRAFT AND REVISE E-MAIL REGARDING	POL	0.40	190.00

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045690 CIRCUIT CITY STORES, INC.  
0196523 BAD DEBT SALES TAX CLAIMS

As of 31-Oct-09  
Bill Number 8449109

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
	PLAN FOR PROCEEDING IN CALIFORNIA AUDIT AND CONNECTICUT AUDITS.			
28-Oct-09	DRAFT AND REVISE ACTION PLAN PROPOSAL FOR VARIOUS STATES.	POL	1.00	475.00
29-Oct-09	UPDATE THE STATUS OF THE MULTISTATE BAD DEBT SALES TAX RECOVERY PROJECT; REVIEW AND REVISE SUMMARY REGARDING SAME.	MCC	0.30	100.50
<b>Total Services .....</b>				<b>\$5,244.50</b>

<u>Date</u>	<u>Disbursements</u>	<u>Value</u>
10/05/09	FILING FEES - SUNTRUST BANCARD, N.A. JACKSONVILLE BANKRUPTCY: 08/25/09 DELAWARE CORPORATION FILING, CHARGES J. MEEHAN.	12.00
10/05/09	FILING FEES - SUNTRUST BANCARD, N.A. JACKSONVILLE BANKRUPTCY: 08/25/09 DELAWARE CORPORATION FILING, CHARGES J. MEEHAN.	10.00
Total for FILING FEES		22.00
<b>Total Disbursements .....</b>		<b>\$22.00</b>

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045690 CIRCUIT CITY STORES, INC.  
0196523 BAD DEBT SALES TAX CLAIMS

As of 31-Oct-09  
Bill Number 8449109

<u>Initials</u>	<u>Name</u>	<u>Hours</u>	<u>Amount</u>
MCC	M. C. CARANTZAS	9.70	3,249.50
POL	P. O. LARSEN	4.20	1,995.00
	Total	13.90	\$5,244.50



Post Office Box 4906  
Orlando, FL 32802  
Tel: 407-423-4000 Fax: 407-254-3593

Bill Date 23-Dec-09  
Bill No. 8458977

JEFFREY A. MCDONALD  
VICE PRESIDENT - TAX  
CIRCUIT CITY STORES, INC.  
4951 LAKE BROOK DRIVE  
GLEN ALLEN, VA 23060

Client Name: **CIRCUIT CITY STORES, INC.**  
Matter Name: **BAD DEBT SALES TAX CLAIMS**  
Matter Number: **0196523**

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**INVOICE SUMMARY**

*For professional services rendered through November 30, 2009 as summarized below and described in the narrative statement:*

SERVICES	\$ 3,211.50
DISBURSEMENTS	\$ 45.00
<b>TOTAL THIS INVOICE</b>	<b>\$ 3,256.50</b>
PREVIOUS BALANCE	12,181.50
(Please disregard if already paid. Includes payments received through 12/23/09)	
<b>TOTAL NOW DUE AND PAYABLE</b>	<b>\$ 15,438.00</b>

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*To ensure proper credit to the above account, please indicate matter no. 0196523  
and return remittance sheet with payment in US funds.*

*Wired funds accepted:*

Akerman, Senterfitt & Eidson Operating Account  
c/o SunTrust Bank, Atlanta, GA  
ABA Number: 061000104  
Account Number: 0215-252207533  
Reference your invoice number and matter number  
*IRS EIN 59-3117860*

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**AKERMAN SENTERFITT**

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045690 CIRCUIT CITY STORES, INC.  
0196523 BAD DEBT SALES TAX CLAIMS

As of 30-Nov-09  
Bill Number 8458977

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
2-Nov-09	UPDATE THE STATUS OF THE MULTISTATE BAD DEBT SALES TAX RECOVERY PROJECT; REVIEW AND REVISE CORRESPONDENCE REGARDING SAME.	MCC	0.40	134.00
2-Nov-09	DRAFT AND REVISE CORRESPONDENCE REGARDING CALIFORNIA AND CONNECTICUT BAD DEBT CLAIMS.	POL	0.60	285.00
2-Nov-09	DRAFT E-MAIL REGARDING CALIFORNIA AND CONNECTICUT BAD DEBT CLAIMS.	POL	0.20	95.00
3-Nov-09	REVIEW AND REVISE SUMMARY REGARDING THE BAD DEBT SALES TAX RECOVERY PROJECT.	MCC	0.30	100.50
6-Nov-09	UPDATE THE STATUS OF THE CONNECTICUT BAD DEBT SALES TAX REFUND CLAIM; PREPARE AND REVISE CORRESPONDENCE REGARDING SAME; LEGAL RESEARCH REGARDING SAME.	MCC	1.10	368.50
9-Nov-09	REVIEW AND ANALYSIS OF STATUS OF CONNECTICUT AND CALIFORNIA AUDITS.	POL	0.20	95.00
9-Nov-09	DRAFT E-MAIL REGARDING STATUS OF CONNECTICUT AND CALIFORNIA AUDITS.	POL	0.20	95.00
13-Nov-09	UPDATE THE STATUS OF THE MULTISTATE BAD DEBT SALES TAX RECOVERY PROJECT; ATTEND MEETING REGARDING SAME; REVIEW AND ANALYZE CORRESPONDENCE REGARDING SAME; UPDATE THE STATUS OF THE FLORIDA SALES TAX APPEAL; TELEPHONE CALL REGARDING SAME; PREPARE CORRESPONDENCE REGARDING SAME.	MCC	1.30	435.50
13-Nov-09	DRAFT DOCUMENTS RELATING TO STATUS AND STRATEGY FOR BAD DEBT CLAIMS.	POL	0.80	380.00
13-Nov-09	TELEPHONE CALL REGARDING STATUS AND STRATEGY FOR BAD DEBT CLAIMS.	POL	0.20	95.00
16-Nov-09	UPDATE THE STATUS OF THE CALIFORNIA BAD DEBT SALES TAX REFUND CLAIM; PREPARE AND REVISE CORRESPONDENCE REGARDING SAME; UPDATE THE STATUS OF	MCC	1.70	569.50

Akerman Senterfitt

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045690 CIRCUIT CITY STORES, INC.  
0196523 BAD DEBT SALES TAX CLAIMS

As of 30-Nov-09  
Bill Number 8458977

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
	THE FLORIDA APPEAL; REVIEW AND ANALYZE DOCUMENTATION REGARDING SAME.			
20-Nov-09	UPDATE THE STATUS OF THE MULTISTATE BAD DEBT SALES TAX RECOVERY PROJECT; REVIEW AND REVISE CORRESPONDENCE REGARDING SAME; UPDATE THE STATUS OF THE FLORIDA BAD DEBT SALES TAX REFUND CLAIM; PREPARE AND REVISE CORRESPONDENCE REGARDING SAME.	MCC	0.60	201.00
23-Nov-09	REVIEW AND ANALYSIS OF POSITION OF FLORIDA DEPARTMENT OF REVENUE WITH RESPECT TO REFUND CLAIM.	POL	0.20	95.00
23-Nov-09	DRAFT E-MAIL REGARDING POSITION OF FLORIDA DEPARTMENT OF REVENUE WITH RESPECT TO REFUND CLAIM.	POL	0.20	95.00
30-Nov-09	UPDATE THE STATUS OF THE CALIFORNIA BAD DEBT SALES TAX REFUND CLAIM; REVIEW AND REVISE REFUND CLAIM PACKAGE REGARDING SAME.	MCC	0.50	167.50
<b>Total Services .....</b>				<b>\$3,211.50</b>

<u>Date</u>	<u>Disbursements</u>	<u>Value</u>
Total for POSTAGE		17.50
10/15/09	TELEPHONE SOUNDPATH LEGAL CONF. CALLS INV #112109 11/14/09 (P LARSEN - JAX)	5.97
Total for TELEPHONE		5.97
11/10/09	DELIVERY SERVICE - PRIORITY COURIERS COURIER SERVICES FROM A/S JAX TO POST OFFICE ON 10/16/09	13.65
11/10/09	DELIVERY SERVICE - PRIORITY COURIERS COURIER SERVICES FROM POST OFFICE TO A/S JAX ON 10/16/09	7.88
Total for DELIVERY SERVICE		21.53
<b>Total Disbursements .....</b>		<b>\$45.00</b>

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045690 CIRCUIT CITY STORES, INC.  
0196523 BAD DEBT SALES TAX CLAIMS

As of 30-Nov-09  
Bill Number 8458977

Akerman Senterfitt

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045690 CIRCUIT CITY STORES, INC.  
0196523 BAD DEBT SALES TAX CLAIMS

As of 30-Nov-09  
Bill Number 8458977

<u>Initials</u>	<u>Name</u>	<u>Hours</u>	<u>Amount</u>
MCC	M. C. CARANTZAS	5.90	1,976.50
POL	P. O. LARSEN	2.60	1,235.00
	Total	8.50	\$3,211.50





Post Office Box 4906  
Orlando, FL 32802  
Tel: 407-423-4000 Fax: 407-254-3593

Bill Date 19-Jan-10  
Bill No. 8464944

JEFFREY A. MCDONALD  
VICE PRESIDENT - TAX  
CIRCUIT CITY STORES, INC.  
4951 LAKE BROOK DRIVE  
GLEN ALLEN, VA 23060

Client Name: **CIRCUIT CITY STORES, INC.**  
Matter Name: **BAD DEBT SALES TAX CLAIMS**  
Matter Number: **0196523**

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**INVOICE SUMMARY**

*For professional services rendered through December 31, 2009 as summarized below and described in the narrative statement:*

SERVICES	\$ 1,033.00
DISBURSEMENTS	\$ 19.70
<b>TOTAL THIS INVOICE</b>	<b>\$ 1,052.70</b>
PREVIOUS BALANCE	15,438.00
(Please disregard if already paid. Includes payments received through 1/19/10)	
<b>TOTAL NOW DUE AND PAYABLE</b>	<b>\$ 16,490.70</b>

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*To ensure proper credit to the above account, please indicate matter no. 0196523  
and return remittance sheet with payment in US funds.*

*Wired funds accepted:*

Akerman, Senterfitt & Eidson Operating Account  
c/o SunTrust Bank, Atlanta, GA  
ABA Number: 061000104  
Account Number: 0215-252207533  
Reference your invoice number and matter number  
*IRS EIN 59-3117860*

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**AKERMAN SENTERFITT**

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Akerman Senterfitt

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045690 CIRCUIT CITY STORES, INC.  
0196523 BAD DEBT SALES TAX CLAIMS

As of 31-Dec-09  
Bill Number 8464944

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
3-Dec-09	UPDATE THE STATUS OF THE CALIFORNIA BAD DEBT SALES TAX REFUND CLAIM; REVIEW AND ANALYZE CORRESPONDENCE FROM THE STATE REGARDING SAME.	MCC	0.50	167.50
3-Dec-09	COORDINATE CONFERENCE WITH DEPARTMENT REGARDING SAME.	POL	0.20	95.00
4-Dec-09	UPDATE THE STATUS OF THE CALIFORNIA BAD DEBT SALES TAX REFUND CLAIM AND AUDIT ASSESSMENT; REVIEW AND ANALYZE REFUND CLAIM PACKAGE AND CORRESPONDENCE FROM THE STATE REGARDING SAME; LEGAL RESEARCH REGARDING SAME.	MCC	1.40	469.00
14-Dec-09	UPDATE THE STATUS OF THE CALIFORNIA BAD DEBT SALES TAX CREDITS; REVIEW AND REVISE CORRESPONDENCE REGARDING SAME.	MCC	0.90	301.50

**Total Services .....** **\$1,033.00**

<u>Date</u>	<u>Disbursements</u>	<u>Value</u>
Total for POSTAGE		17.50
12/03/09 OTHER TRAVEL EXPENSES - DELIVERY CHARGE	2.20	
Total for OTHER TRAVEL EXPENSES		2.20
<b>Total Disbursements .....</b>		<b>\$19.70</b>

Akerman Senterfitt

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045690 CIRCUIT CITY STORES, INC.  
0196523 BAD DEBT SALES TAX CLAIMS

As of 31-Dec-09  
Bill Number 8464944

<u>Initials</u>	<u>Name</u>	<u>Hours</u>	<u>Amount</u>
MCC	M. C. CARANTZAS	2.80	938.00
POL	P. O. LARSEN	0.20	95.00
	Total	3.00	\$1,033.00



Post Office Box 4906  
Orlando, FL 32802  
Tel: 407-423-4000 Fax: 407-254-3593

Bill Date 19-Jan-10  
Bill No. 8464945

JEFFREY A. MCDONALD  
VICE PRESIDENT - TAX  
CIRCUIT CITY STORES, INC.  
4951 LAKE BROOK DRIVE  
GLEN ALLEN, VA 23060

Client Name: **CIRCUIT CITY STORES, INC.**  
Matter Name: **FLORIDA DEPARTMENT OF REVENUE**  
Matter Number: **0196357**

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**INVOICE SUMMARY**

*For professional services rendered through December 31, 2009 as summarized below and described in the narrative statement:*

SERVICES	\$ 1,592.50
DISBURSEMENTS	\$ 0.00
<b>TOTAL THIS INVOICE</b>	<b>\$ 1,592.50</b>

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*To ensure proper credit to the above account, please indicate matter no. 0196357 and return remittance sheet with payment in US funds.*

*Wired funds accepted:*

Akerman, Senterfitt & Eidson Operating Account  
c/o SunTrust Bank, Atlanta, GA

ABA Number: 061000104

Account Number: 0215-252207533

Reference your invoice number and matter number

*IRS EIN 59-3117860*

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**AKERMAN SENTERFITT**

**DALLAS · DENVER · FT LAUDERDALE · JACKSONVILLE · LOS ANGELES · MADISON · MIAMI · NEW YORK · ORLANDO**  
**TALLAHASSEE · TAMPA · TYSONS CORNER · WASHINGTON DC · WEST PALM**

Akerman Senterfitt

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045690 CIRCUIT CITY STORES, INC.  
0196357 FLORIDA DEPARTMENT OF REVENUE

As of 31-Dec-09  
Bill Number 8464945

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
3-Dec-09	REVIEW AND ANALYSIS OF STATUS OF FLORIDA REFUND CLAIM.	POL	0.40	190.00
3-Dec-09	DRAFT CORRESPONDENCE REGARDING STATUS OF FLORIDA REFUND CLAIM.	POL	0.20	95.00
14-Dec-09	PREPARE FOR AND ATTEND CONFERENCE CALL WITH THE FLORIDA DEPARTMENT OF REVENUE REGARDING THE FLORIDA REFUND CLAIM DENIAL AND PROOF OF CLAIM IN BANKRUPTCY CASE.	POL	1.10	522.50
14-Dec-09	DRAFT E-MAIL REGARDING THE FLORIDA REFUND CLAIM DENIAL AND PROOF OF CLAIM IN BANKRUPTCY CASE AND FOLLOW UP ON ACTION ITEMS REGARDING SAME.	POL	0.30	142.50
14-Dec-09	REVIEW CIRCUIT CITY BANKRUPTCY DOCKET AND CLAIMS AGENT WEB SITES TO DETERMINE PROOFS OF CLAIM FILED BY FLORIDA DEPARTMENT OF REVENUE.	RCE	0.40	140.00
16-Dec-09	UPDATE THE STATUS OF THE FLORIDA SALES TAX REFUND CLAIM AUDIT; PREPARE CORRESPONDENCE REGARDING SAME; ANALYZE PROOFS OF CLAIMS REGARDING SAME.	MCC	0.80	268.00
22-Dec-09	UPDATE THE STATUS OF THE FLORIDA SALES TAX REFUND CLAIM; PREPARE AND REVISE CORRESPONDENCE REGARDING SAME; REVIEW AUDIT WORKPAPERS REGARDING SAME.	MCC	0.40	134.00
23-Dec-09	UPDATE THE STATUS OF THE FLORIDA SALES TAX REFUND CLAIM; REVIEW AND RESPOND TO CORRESPONDENCE WITH THE AUDITOR REGARDING SAME.	MCC	0.30	100.50

**Total Services .....** **\$1,592.50**

Akerman Senterfitt

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045690 CIRCUIT CITY STORES, INC.  
0196357 FLORIDA DEPARTMENT OF REVENUE

As of 31-Dec-09  
Bill Number 8464945

<u>Initials</u>	<u>Name</u>	<u>Hours</u>	<u>Amount</u>
MCC	M. C. CARANTZAS	1.50	502.50
POL	P. O. LARSEN	2.00	950.00
RCE	R. C. ELLIOTT	0.40	140.00
	Total	3.90	\$1,592.50



Post Office Box 4906  
Orlando, FL 32802  
Tel: 407-423-4000 Fax: 407-254-3593

Bill Date 18-Feb-10  
Bill No. 8474375

JEFFREY A. MCDONALD  
VICE PRESIDENT - TAX  
CIRCUIT CITY STORES, INC.  
4951 LAKE BROOK DRIVE  
GLEN ALLEN, VA 23060

Client Name: **CIRCUIT CITY STORES, INC.**  
Matter Name: **FLORIDA DEPARTMENT OF REVENUE**  
Matter Number: **0196357**

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**INVOICE SUMMARY**

*For professional services rendered through January 31, 2010 as summarized below and described in the narrative statement:*

SERVICES	\$ 1,765.50
DISBURSEMENTS	\$ 0.00
<b>TOTAL THIS INVOICE</b>	<b>\$ 1,765.50</b>
PREVIOUS BALANCE	1,592.50
(Please disregard if already paid. Includes payments received through 2/18/10)	
<b>TOTAL NOW DUE AND PAYABLE</b>	<b>\$ 3,358.00</b>

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*To ensure proper credit to the above account, please indicate matter no. 0196357  
and return remittance sheet with payment in US funds.*

*Wired funds accepted:*

Akerman, Senterfitt & Eidson Operating Account  
c/o SunTrust Bank, Atlanta, GA

ABA Number: 061000104

Account Number: 0215-252207533

Reference your invoice number and matter number

*IRS EIN 59-3117860*

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**AKERMAN SENTERFITT**

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045690 CIRCUIT CITY STORES, INC.  
0196357 FLORIDA DEPARTMENT OF REVENUE

As of 31-Jan-10  
Bill Number 8474375

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
20-Jan-10	PREPARE FOR AND ATTEND CONFERENCE CALL REGARDING THE FLORIDA SALES TAX REFUND CLAIM; REVIEW AND ANALYZE CORRESPONDENCE REGARDING SAME.	MCC	0.70	234.50
20-Jan-10	PREPARE FOR AND ATTEND CONFERENCE CALL WITH FLORIDA DEPARTMENT OF REVENUE REGARDING OFFSET OF OVERPAYMENT AGAINST CLAIM IN BANKRUPTCY.	POL	1.50	712.50
26-Jan-10	ATTEND CONFERENCE CALL REGARDING THE STATUS OF THE FLORIDA SALES TAX REFUND CLAIM; REVIEW CORRESPONDENCE REGARDING SAME.	MCC	0.60	201.00
26-Jan-10	PREPARE FOR AND ATTEND TELEPHONE CONFERENCE CALL WITH CLIENT REGARDING FLORIDA CLAIM FOR REFUND; DRAFT EMAIL REGARDING SAME.	POL	1.30	617.50

**Total Services .....** **\$1,765.50**



Akerman Senterfitt

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045690 CIRCUIT CITY STORES, INC.  
0196357 FLORIDA DEPARTMENT OF REVENUE

As of 31-Jan-10  
Bill Number 8474375

<u>Initials</u>	<u>Name</u>	<u>Hours</u>	<u>Amount</u>
MCC	M. C. CARANTZAS	1.30	435.50
POL	P. O. LARSEN	2.80	1,330.00
	Total	4.10	\$1,765.50



Post Office Box 4906  
Orlando, FL 32802  
Tel: 407-423-4000 Fax: 407-254-3593

Bill Date 18-Feb-10  
Bill No. 8474376

JEFFREY A. MCDONALD  
VICE PRESIDENT - TAX  
CIRCUIT CITY STORES, INC.  
4951 LAKE BROOK DRIVE  
GLEN ALLEN, VA 23060

Client Name: **CIRCUIT CITY STORES, INC.**  
Matter Name: **BAD DEBT SALES TAX CLAIMS**  
Matter Number: **0196523**

---

**INVOICE SUMMARY**

*For professional services rendered through January 31, 2010 as summarized below and described in the narrative statement:*

SERVICES	\$ 572.50
DISBURSEMENTS	\$ 0.00
<b>TOTAL THIS INVOICE</b>	<b>\$ 572.50</b>
PREVIOUS BALANCE	16,490.70
(Please disregard if already paid. Includes payments received through 2/18/10)	
<b>TOTAL NOW DUE AND PAYABLE</b>	<b>\$ 17,063.20</b>

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*To ensure proper credit to the above account, please indicate matter no. 0196523  
and return remittance sheet with payment in US funds.*

*Wired funds accepted:*

Akerman, Senterfitt & Eidson Operating Account  
c/o SunTrust Bank, Atlanta, GA  
ABA Number: 061000104  
Account Number: 0215-252207533  
Reference your invoice number and matter number  
*IRS EIN 59-3117860*

---

**AKERMAN SENTERFITT**

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045690 CIRCUIT CITY STORES, INC.  
0196523 BAD DEBT SALES TAX CLAIMS

As of 31-Jan-10  
Bill Number 8474376

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
19-Jan-10	REVIEW AND ANALYZE CORRESPONDENCE AND SPREADSHEET FROM THE AUDITOR REGARDING THE CALIFORNIA BAD DEBT SALES TAX CREDITS.	MCC	0.40	134.00
20-Jan-10	DRAFT AND REVISE ANALYSIS OF PLAN FOR ACTION FOR CALIFORNIA AUDIT OF CREDITS.	POL	0.50	237.50
28-Jan-10	PREPARE AND REVISE SUMMARY REGARDING THE SUPPLEMENTAL BAD DEBT SALES TAX REFUND CLAIMS; REVIEW AND RESPOND TO CORRESPONDENCE REGARDING THE CALIFORNIA BAD DEBT SALES TAX REFUND CLAIM.	MCC	0.60	201.00

Total Services ..... \$572.50

Akerman Senterfitt

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045690 CIRCUIT CITY STORES, INC.  
0196523 BAD DEBT SALES TAX CLAIMS

As of 31-Jan-10  
Bill Number 8474376

<u>Initials</u>	<u>Name</u>	<u>Hours</u>	<u>Amount</u>
MCC	M. C. CARANTZAS	1.00	335.00
POL	P. O. LARSEN	0.50	237.50
	Total	1.50	\$572.50



Post Office Box 4906  
Orlando, FL 32802  
Tel: 407-423-4000 Fax: 407-254-3593

Bill Date 19-Mar-10  
Bill No. 8482796

JEFFREY A. MCDONALD  
VICE PRESIDENT - TAX  
CIRCUIT CITY STORES, INC.  
4951 LAKE BROOK DRIVE  
GLEN ALLEN, VA 23060

Client Name: **CIRCUIT CITY STORES, INC.**  
Matter Name: **BAD DEBT SALES TAX CLAIMS**  
Matter Number: **0196523**

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**INVOICE SUMMARY**

*For professional services rendered through February 28, 2010 as summarized below and described in the narrative statement:*

SERVICES	\$ 7,057.00
DISBURSEMENTS	\$ 0.00
<b>TOTAL THIS INVOICE</b>	<b>\$ 7,057.00</b>
PREVIOUS BALANCE	17,063.20
(Please disregard if already paid. Includes payments received through 3/19/10)	
<b>TOTAL NOW DUE AND PAYABLE</b>	<b>\$ 24,120.20</b>

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*To ensure proper credit to the above account, please indicate matter no. 0196523  
and return remittance sheet with payment in US funds.*

*Wired funds accepted:*

Akerman, Senterfitt & Eidson Operating Account  
c/o SunTrust Bank, Atlanta, GA  
ABA Number: 061000104  
Account Number: 0215-252207533  
Reference your invoice number and matter number  
IRS EIN 59-3117860

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**AKERMAN SENTERFITT**

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045690 CIRCUIT CITY STORES, INC.  
0196523 BAD DEBT SALES TAX CLAIMSAs of 28-Feb-10  
Bill Number 8482796

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
2-Feb-10	UPDATE THE STATUS OF THE CALIFORNIA BAD DEBT SALES TAX REFUND CLAIM; PREPARE FOR AND ATTEND CONFERENCE CALL WITH THE AUDITOR REGARDING SAME; REVIEW AND ANALYZE CORRESPONDENCE REGARDING SAME.	MCC	1.10	368.50
4-Feb-10	UPDATE THE STATUS OF THE CALIFORNIA BAD DEBT SALES TAX CREDIT ASSESSMENT; ATTEND CONFERENCE CALL REGARDING SAME; PREPARE AND REVISE SUMMARY REGARDING SAME.	MCC	1.20	402.00
4-Feb-10	DRAFT E-MAILS REGARDING SETTLEMENT OF CALIFORNIA AND FLORIDA REFUND CLAIMS.	POL	0.40	190.00
4-Feb-10	TELEPHONE CONFERENCE REGARDING SETTLEMENT OF CALIFORNIA REFUND CLAIMS.	POL	0.40	190.00
4-Feb-10	EXCHANGE OF E-MAILS RE BAR DATE FOR GOVERNMENTAL ENTITIES IN BANKRUPTCY CASE AND STATUS OF LATE FILED CLAIM; REVIEW BANKRUPTCY CODE RE LEGAL STANDARD TO ALLOW LATE FILED CLAIM.	RCE	0.40	134.00
8-Feb-10	UPDATE THE STATUS OF THE CONNECTICUT BAD DEBT SALES TAX REFUND CLAIM; REVIEW AND RESPOND TO CORRESPONDENCE REGARDING SAME.	MCC	0.50	167.50
10-Feb-10	DRAFT E-MAIL REGARDING CONNECTICUT SETTLEMENT AND ANALYSIS.	POL	0.30	142.50
12-Feb-10	UPDATE THE STATUS OF THE CALIFORNIA BAD DEBT SALES TAX CREDITS; REVIEW CORRESPONDENCE FROM THE AUDITOR REGARDING SAME.	MCC	0.40	134.00
15-Feb-10	PREPARE CORRESPONDENCE REGARDING THE CONNECTICUT BAD DEBT SALES TAX CREDITS; REVIEW SPREADSHEETS REGARDING SAME.	MCC	0.60	201.00
17-Feb-10	RESEARCH APPLICABILITY OF CT S&U TAX TO REHAB OF EXISTING BUILDING AND SUMMARIZE DETAILS IN EMAIL; DRAFT	PMP	6.70	1,909.50

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045690 CIRCUIT CITY STORES, INC.  
0196523 BAD DEBT SALES TAX CLAIMS

As of 28-Feb-10  
Bill Number 8482796

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
	SETTLEMENT CORRESPONDENCE REGARDING SAME.			
17-Feb-10	TELEPHONE CONFERENCE REGARDING STATUS OF VARIOUS SALES TAX SETTLEMENTS IN VARIOUS STATES.	POL	0.50	237.50
17-Feb-10	DRAFT AND REVISE STATUS UPDATE CHART OF SETTLEMENTS IN VARIOUS STATES.	POL	1.00	475.00
17-Feb-10	DRAFT E-MAILS REGARDING SETTLEMENTS IN VARIOUS STATES.	POL	0.90	427.50
17-Feb-10	LEGAL RESEARCH REGARDING SETTLEMENTS IN VARIOUS STATES.	POL	0.40	190.00
19-Feb-10	RESEARCH FOR AND PREPARATION OF MEMORANDUM RE EFFECT OF LATE FILED CALIFORNIA PROOF OF CLAIM IN BANKRUPTCY.	RCE	2.00	670.00
23-Feb-10	UPDATE THE STATUS OF THE MULTISTATE BAD DEBT SALES TAX RECOVERY PROJECT; PREPARE AND REVISE SUMMARY CHART REGARDING SAME.	MCC	0.80	268.00
23-Feb-10	DRAFT AND REVISE STATUS UPDATE CHART FOR SALES TAX SETTLEMENTS.	POL	1.00	475.00
23-Feb-10	LEGAL RESEARCH REGARDING SETTLEMENT STRATEGY FOR VARIOUS STATES AND CASES.	POL	0.50	237.50
23-Feb-10	DRAFT LETTER REGARDING SETTLEMENT STRATEGY FOR VARIOUS STATES AND CASES.	POL	0.50	237.50
<b>Total Services .....</b>				<b>\$7,057.00</b>

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045690 CIRCUIT CITY STORES, INC.  
0196523 BAD DEBT SALES TAX CLAIMS

As of 28-Feb-10  
Bill Number 8482796

<u>Initials</u>	<u>Name</u>	<u>Hours</u>	<u>Amount</u>
MCC	M. C. CARANTZAS	4.60	1,541.00
PMP	P. M. PITCHWAK	6.70	1,909.50
POL	P. O. LARSEN	5.90	2,802.50
RCE	R. C. ELLIOTT	2.40	804.00
	Total	19.60	\$7,057.00





Post Office Box 4906  
Orlando, FL 32802  
Tel: 407-423-4000 Fax: 407-254-3593

Bill Date 19-Mar-10  
Bill No. 8482797

JEFFREY A. MCDONALD  
VICE PRESIDENT - TAX  
CIRCUIT CITY STORES, INC.  
4951 LAKE BROOK DRIVE  
GLEN ALLEN, VA 23060

Client Name: **CIRCUIT CITY STORES, INC.**  
Matter Name: **FLORIDA DEPARTMENT OF REVENUE**  
Matter Number: **0196357**

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**INVOICE SUMMARY**

*For professional services rendered through February 28, 2010 as summarized below and described in the narrative statement:*

SERVICES	\$ 5,048.50
DISBURSEMENTS	\$ 0.00
<b>TOTAL THIS INVOICE</b>	<b>\$ 5,048.50</b>
PREVIOUS BALANCE	3,358.00
(Please disregard if already paid. Includes payments received through 3/19/10)	
<b>TOTAL NOW DUE AND PAYABLE</b>	<b>\$ 8,406.50</b>

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*To ensure proper credit to the above account, please indicate matter no. 0196357  
and return remittance sheet with payment in US funds.*

*Wired funds accepted:*

Akerman, Senterfitt & Eidson Operating Account  
c/o SunTrust Bank, Atlanta, GA  
ABA Number: 061000104  
Account Number: 0215-252207533  
Reference your invoice number and matter number  
*IRS EIN 59-3117860*

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**AKERMAN SENTERFITT**

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045690 CIRCUIT CITY STORES, INC.  
0196357 FLORIDA DEPARTMENT OF REVENUE

As of 28-Feb-10  
Bill Number 8482797

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
1-Feb-10	UPDATE THE STATUS OF THE FLORIDA SALES TAX ASSESSMENT; REVIEW AND RESPOND TO CORRESPONDENCE REGARDING SAME; ANALYZE SPREADSHEETS REGARDING SAME.	MCC	1.10	368.50
1-Feb-10	TELEPHONE CALL REGARDING STATUS OF FLORIDA REFUND CLAIM DENIAL.	POL	0.40	190.00
1-Feb-10	PREPARE E-MAIL WITH INFORMATION ON PRIORITY TAX CLAIMS.	RCE	0.60	201.00
8-Feb-10	UPDATE THE STATUS OF THE FLORIDA SALES TAX REFUND CLAIM; ANALYZE CORRESPONDENCE FROM THE DEPARTMENT REGARDING SAME.	MCC	0.50	167.50
9-Feb-10	UPDATE THE STATUS OF THE FLORIDA SALES TAX ASSESSMENTS AND REFUND CLAIMS; REVIEW AND RESPOND TO E-MAIL REGARDING SAME; PREPARE AND REVISE PROTEST LETTER TO THE DEPARTMENT REGARDING SAME; LEGAL RESEARCH REGARDING SAME.	MCC	1.90	636.50
10-Feb-10	DRAFT E-MAILS REGARDING FLORIDA SETTLEMENT AND CALIFORNIA SETTLEMENT.	POL	0.30	142.50
10-Feb-10	REVIEW AND ANALYSIS OF FLORIDA AUDIT NUMBERS.	POL	0.40	190.00
15-Feb-10	DRAFT AND REVISE SETTLEMENT OFFER TO FLORIDA DEPARTMENT OF REVENUE.	POL	0.40	190.00
15-Feb-10	REVIEW AND ANALYSIS OF SETTLEMENT OFFER TO FLORIDA DEPARTMENT OF REVENUE.	POL	0.30	142.50
17-Feb-10	REVIEW AND RESPOND TO CORRESPONDENCE REGARDING THE FLORIDA SALES TAX REFUND CLAIM.	MCC	0.20	67.00
17-Feb-10	EXCHANGE OF E-MAILS RE PRIORITY OF FLORIDA TAX CLAIMS IN BANKRUPTCY.	RCE	0.20	67.00
21-Feb-10	REVIEW AND REVISE STATUS UPDATE CHART REGARDING STATUS OF ALL SALES TAX SETTLEMENTS.	POL	0.70	332.50

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045690 CIRCUIT CITY STORES, INC.  
0196357 FLORIDA DEPARTMENT OF REVENUE

As of 28-Feb-10  
Bill Number 8482797

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
21-Feb-10	DRAFT LETTER TO STATE OF FLORIDA REGARDING STATUS OF ALL SALES TAX SETTLEMENTS.	POL	0.30	142.50
22-Feb-10	UPDATE THE STATUS OF THE FLORIDA SALES TAX REFUND CLAIM; REVIEW AND ANALYZE CORRESPONDENCE FROM THE DEPARTMENT REGARDING SAME.	MCC	0.30	100.50
23-Feb-10	UPDATE THE STATUS OF THE FLORIDA SALES TAX AUDIT ASSESSMENTS; PREPARE AND REVISE SUMMARY CHART REGARDING SAME; REVIEW AND RESPOND TO CORRESPONDENCE REGARDING SAME.	MCC	0.90	301.50
24-Feb-10	REVIEW AND REVISE SUMMARY CHART AND SPREADSHEETS REGARDING THE BAD DEBT SALES TAX REFUND CLAIMS AND AUDIT ASSESSMENTS; REVIEW AND RESPOND TO CORRESPONDENCE REGARDING SAME.	MCC	1.90	636.50
24-Feb-10	EXCHANGE OF E-MAILS RE PRIORITY FLORIDA TAX CLAIMS IN BANKRUPTCY; TELEPHONE CONFERENCE RE SAME; RESEARCH RE CHARACTERIZATION OF SALES/USE TAX ASSESSED ON COMMERCIAL LEASE IN BANKRUPTCY CASE.	RCE	1.10	368.50
26-Feb-10	RESEARCH RE CHARACTERIZATION OF SALES TAX AS EXCISE TAX UNDER BANKRUPTCY CODE AND PRIORITY OF EXCISE TAX IN BANKRUPTCY; PREPARE E-MAIL RE SAME.	RCE	2.40	804.00

Total Services ..... \$5,048.50

Akerman Senterfitt

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045690 CIRCUIT CITY STORES, INC.  
0196357 FLORIDA DEPARTMENT OF REVENUE

As of 28-Feb-10  
Bill Number 8482797

<u>Initials</u>	<u>Name</u>	<u>Hours</u>	<u>Amount</u>
MCC	M. C. CARANTZAS	6.80	2,278.00
POL	P. O. LARSEN	2.80	1,330.00
RCE	R. C. ELLIOTT	4.30	1,440.50
	Total	13.90	\$5,048.50



Post Office Box 4906  
Orlando, FL 32802  
Tel: 407-423-4000 Fax: 407-254-3593

Bill Date 10-May-10  
Bill No. 8495524

JEFFREY A. MCDONALD  
VICE PRESIDENT - TAX  
CIRCUIT CITY STORES, INC.  
4951 LAKE BROOK DRIVE  
GLEN ALLEN, VA 23060

Client Name: **CIRCUIT CITY STORES, INC.**  
Matter Name: **BAD DEBT SALES TAX CLAIMS**  
Matter Number: **0196523**

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#### INVOICE SUMMARY

*For professional services rendered through March 31, 2010 as summarized below and described in the narrative statement:*

SERVICES	\$ 469.00
DISBURSEMENTS	\$ 6.15
<b>TOTAL THIS INVOICE</b>	<b>\$ 475.15</b>
PREVIOUS BALANCE	19,238.50
(Please disregard if already paid. Includes payments received through 5/10/10)	
<b>TOTAL NOW DUE AND PAYABLE</b>	<b>\$ 19,713.65</b>

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*To ensure proper credit to the above account, please indicate matter no. 0196523  
and return remittance sheet with payment in US funds.*

*Wired funds accepted:*

Akerman, Senterfitt & Eidson Operating Account  
c/o SunTrust Bank, Atlanta, GA  
ABA Number: 061000104  
Account Number: 0215-252207533  
Reference your invoice number and matter number  
IRS EIN 59-3117860

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**AKERMAN SENTERFITT**

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045690 CIRCUIT CITY STORES, INC.  
0196523 BAD DEBT SALES TAX CLAIMS

As of 31-Mar-10  
Bill Number 8495524

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
26-Mar-10	UPDATE THE STATUS OF THE MULTISTATE BAD DEBT SALES TAX RECOVERY PROJECT; PREPARE AND REVISE CORRESPONDENCE REGARDING SAME; LEGAL RESEARCH REGARDING SAME.	MCC	1.10	368.50
29-Mar-10	UPDATE THE STATUS OF THE MULTISTATE BAD DEBT SALES TAX RECOVERY PROJECT; REVIEW AND REVISE CORRESPONDENCE REGARDING SAME.	MCC	0.30	100.50

**Total Services .....** \$469.00

<u>Date</u>	<u>Disbursements</u>	<u>Value</u>
03/26/10	FEDERAL EXPRESS Airbill: 793371630945 per 1060 Invoice No: 703568631 Ship Dt: 03/19/10	6.15
Total for FEDERAL EXPRESS		6.15
<b>Total Disbursements .....</b>		<b>\$6.15</b>

Akerman Senterfitt

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045690 CIRCUIT CITY STORES, INC.  
0196523 BAD DEBT SALES TAX CLAIMS

As of 31-Mar-10  
Bill Number 8495524

<u>Initials</u>	<u>Name</u>	<u>Hours</u>	<u>Amount</u>
MCC	M. C. CARANTZAS	1.40	469.00
	Total	1.40	\$469.00



Post Office Box 4906  
Orlando, FL 32802  
Tel: 407-423-4000 Fax: 407-254-3593

Bill Date 10-May-10  
Bill No. 8495525

JEFFREY A. MCDONALD  
VICE PRESIDENT - TAX  
CIRCUIT CITY STORES, INC.  
4951 LAKE BROOK DRIVE  
GLEN ALLEN, VA 23060

Client Name: **CIRCUIT CITY STORES, INC.**  
Matter Name: **SETTLEMENT OF PROOFS OF CLAIM - CALIFORNIA**  
Matter Number: **0238079**

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**INVOICE SUMMARY**

*For professional services rendered through March 31, 2010 as summarized below and described in the narrative statement:*

SERVICES	\$ 7,862.50
DISBURSEMENTS	\$ 6.59
<b>TOTAL THIS INVOICE</b>	<b>\$ 7,869.09</b>

---

*To ensure proper credit to the above account, please indicate matter no. 0238079 and return remittance sheet with payment in US funds.*

*Wired funds accepted:*

Akerman, Senterfitt & Eidson Operating Account  
c/o SunTrust Bank, Atlanta, GA  
ABA Number: 061000104  
Account Number: 0215-252207533  
Reference your invoice number and matter number  
*IRS EIN 59-3117860*

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**AKERMAN SENTERFITT**

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045690 CIRCUIT CITY STORES, INC.  
0238079 SETTLEMENT OF PROOFS OF CLAIM - CALIFORNIA

As of 31-Mar-10  
Bill Number 8495525

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
1-Mar-10	TELEPHONE CALLS REGARDING STATUS OF CALIFORNIA SETTLEMENT; DRAFT E-MAILS REGARDING SAME.	POL	0.60	285.00
4-Mar-10	UPDATE THE STATUS OF THE CALIFORNIA BAD DEBT SALES TAX CREDITS; PREPARE AND REVISE CORRESPONDENCE TO THE AUDITOR REGARDING SAME; REVISE SUMMARY REGARDING SAME.	MCC	0.60	201.00
5-Mar-10	UPDATE THE STATUS OF THE CALIFORNIA BAD DEBT SALES TAX REFUND CLAIM; REVIEW AND RESPOND TO CORRESPONDENCE FROM THE AUDITOR REGARDING SAME.	MCC	0.30	100.50
5-Mar-10	TELEPHONE CALLS REGARDING STATUS OF SETTLEMENT IN CALIFORNIA.	POL	0.80	380.00
5-Mar-10	DRAFT LETTER REGARDING STATUS OF SETTLEMENT IN CALIFORNIA.	POL	0.70	332.50
8-Mar-10	PREPARE FOR MEETINGS WITH STATE OF CALIFORNIA FOR SETTLEMENT.	POL	1.00	475.00
8-Mar-10	DRAFT E-MAILS REGARDING MEETINGS WITH STATE OF CALIFORNIA FOR SETTLEMENT.	POL	0.30	142.50
9-Mar-10	UPDATE THE STATUS OF THE CALIFORNIA BAD DEBT SALES TAX CREDITS; REVIEW AND RESPOND TO CORRESPONDENCE REGARDING SAME.	MCC	1.10	368.50
9-Mar-10	TELEPHONE CONFERENCE WITH CIRCUIT CITY TEAM REGARDING CALIFORNIA SETTLEMENT.	POL	0.70	332.50
9-Mar-10	DRAFT E-MAILS TO CALIFORNIA BOARD OF EQUALIZATION REGARDING SETTLEMENT.	POL	0.30	142.50
9-Mar-10	RESEARCH FOR AND PREPARATION OF MEMO RE STATUS OF ADMINISTRATIVE EXPENSE CLAIMS FILED BY CALIFORNIA BOARD OF EQUALIZATION.	RCE	2.30	770.50
10-Mar-10	UPDATE THE STATUS OF THE CALIFORNIA BAD DEBT SALES TAX REFUND CLAIM; PREPARE AND REVISE CORRESPONDENCE TO THE AUDITOR REGARDING SAME;	MCC	0.70	234.50

Akerman Senterfitt

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045690 CIRCUIT CITY STORES, INC.  
0238079 SETTLEMENT OF PROOFS OF CLAIM - CALIFORNIA

As of 31-Mar-10  
Bill Number 8495525

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
	TELEPHONE CALL REGARDING SAME.			
11-Mar-10	PREPARE FOR AND ATTEND MEETING WITH CALIFORNIA BOARD OF EQUALIZATION REGARDING SETTLEMENT OF PROOFS OF CLAIM.	POL	1.50	712.50
11-Mar-10	DRAFT SUMMARY E-MAIL REGARDING MEETINGS WITH CALIFORNIA BOARD OF EQUALIZATION AND SETTLEMENT OF PROOFS OF CLAIM.	POL	0.50	237.50
12-Mar-10	TELEPHONE CONFERENCE WITH CIRCUIT CITY TEAM REGARDING STATUS OF CALIFORNIA SETTLEMENT.	POL	0.70	332.50
12-Mar-10	DRAFT E-MAILS REGARDING FOLLOW UP ITEMS FOR CALIFORNIA SETTLEMENT.	POL	0.30	142.50
17-Mar-10	UPDATE THE STATUS OF THE CALIFORNIA BAD DEBT SALES TAX REFUND CLAIMS; REVIEW CORRESPONDENCE REGARDING SAME; PREPARE AND REVISE REFUND CLAIM PACKAGE REGARDING SAME.	MCC	1.10	368.50
19-Mar-10	UPDATE THE STATUS OF THE CALIFORNIA BAD DEBT SALES TAX REFUND CLAIMS; REVIEW AND ANALYZE SPREADSHEET REGARDING SAME; PREPARE CORRESPONDENCE TO THE STATE REGARDING SAME.	MCC	1.10	368.50
19-Mar-10	UPDATE THE STATUS OF THE CALIFORNIA SALES TAX ASSESSMENT; REVIEW AND ANALYZE DOCUMENTATION AND RETURNS REGARDING SAME; PREPARE CORRESPONDENCE TO THE STATE REGARDING SAME.	MCC	1.50	502.50
19-Mar-10	DRAFT AND REVISE CORRESPONDENCE TO STATE OF CALIFORNIA REGARDING SETTLEMENT.	POL	0.50	237.50
19-Mar-10	REVIEW AND ANALYSIS OF SUPPLEMENTAL DATA FOR SETTLEMENT IN CALIFORNIA.	POL	0.50	237.50
22-Mar-10	REVIEW AND REVISE CALIFORNIA SETTLEMENT LETTER.	POL	0.50	237.50

Akerman Senterfitt

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045690 CIRCUIT CITY STORES, INC.  
0238079 SETTLEMENT OF PROOFS OF CLAIM - CALIFORNIA

As of 31-Mar-10  
Bill Number 8495525

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
22-Mar-10	DRAFT AND REVISE CORRESPONDENCE TO CALIFORNIA BOARD OF EQUALIZATION REGARDING STATUS OF SETTLEMENT AND FOLLOW UP INFORMATION.	POL	0.60	285.00
24-Mar-10	UPDATE THE STATUS OF THE CALIFORNIA BAD DEBT SALES TAX REFUND CLAIMS; REVIEW AND REVISE CORRESPONDENCE AND SPREADSHEET REGARDING SAME; TELEPHONE CALL REGARDING SAME.	MCC	0.80	268.00
25-Mar-10	UPDATE THE STATUS OF THE CALIFORNIA BAD DEBT SALES TAX REFUND CLAIM; REVISE CORRESPONDENCE REGARDING SAME.	MCC	0.50	167.50

**Total Services** ..... **\$7,862.50**

<u>Date</u>	<u>Disbursements</u>	<u>Value</u>
	Total for POSTAGE	6.59
<b>Total Disbursements</b> .....		<b>\$6.59</b>

Akerman Senterfitt

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045690 CIRCUIT CITY STORES, INC.  
0238079 SETTLEMENT OF PROOFS OF CLAIM - CALIFORNIA

As of 31-Mar-10  
Bill Number 8495525

<u>Initials</u>	<u>Name</u>	<u>Hours</u>	<u>Amount</u>
MCC	M. C. CARANTZAS	7.70	2,579.50
POL	P. O. LARSEN	9.50	4,512.50
RCE	R. C. ELLIOTT	2.30	770.50
	Total	19.50	\$7,862.50



Post Office Box 4906  
Orlando, FL 32802  
Tel: 407-423-4000 Fax: 407-254-3593

Bill Date 10-May-10  
Bill No. 8495526

JEFFREY A. MCDONALD  
VICE PRESIDENT - TAX  
CIRCUIT CITY STORES, INC.  
4951 LAKE BROOK DRIVE  
GLEN ALLEN, VA 23060

Client Name: **CIRCUIT CITY STORES, INC.**  
Matter Name: **SETTLEMENT OF PROOFS OF CLAIM -  
CONNECTICUT**  
Matter Number: **0238073**

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**INVOICE SUMMARY**

*For professional services rendered through March 31, 2010 as summarized below and described in the narrative statement:*

SERVICES	\$ 3,962.00
DISBURSEMENTS	\$ 2.25
<b>TOTAL THIS INVOICE</b>	<b>\$ 3,964.25</b>

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*To ensure proper credit to the above account, please indicate matter no. 0238073  
and return remittance sheet with payment in US funds.*

*Wired funds accepted:*

Akerman, Senterfitt & Eidson Operating Account  
c/o SunTrust Bank, Atlanta, GA  
ABA Number: 061000104  
Account Number: 0215-252207533  
Reference your invoice number and matter number  
*IRS EIN 59-3117860*

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**AKERMAN SENTERFITT**

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045690 CIRCUIT CITY STORES, INC. As of 31-Mar-10  
0238073 SETTLEMENT OF PROOFS OF CLAIM - CONNECTICUT Bill Number 8495526

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
11-Mar-10	ANALYZE CT AUDIT ISSUES AND WORK PAPERS AND DRAFT SETTLEMENT OFFER LETTER	PMP	0.50	125.00
12-Mar-10	ANALYZE CT AUDIT ISSUES AND WORK PAPERS AND DRAFT SETTLEMENT OFFER LETTER	PMP	2.80	700.00
15-Mar-10	ANALYZE CT AUDIT ISSUES AND WORK PAPERS AND DRAFT SETTLEMENT OFFER LETTER	PMP	5.70	1,425.00
15-Mar-10	TELEPHONE CONFERENCE REGARDING STATUS OF CONNECTICUT SETTLEMENT.	POL	0.50	237.50
15-Mar-10	DRAFT CONNECTICUT SETTLEMENT OFFER.	POL	0.50	237.50
15-Mar-10	REVIEW AND DETERMINATION OF PRIORITY OF CONNECTICUT CLAIMS.	RCE	0.40	134.00
16-Mar-10	UPDATE THE STATUS OF THE CONNECTICUT BAD DEBT SALES TAX REFUND CLAIM; PREPARE AND REVISE CORRESPONDENCE REGARDING SAME; LEGAL RESEARCH REGARDING SAME.	MCC	0.90	301.50
16-Mar-10	REVIEW AND ANALYZE PRIORITY STATUS OF CONNECTICUT CLAIM IN BANKRUPTCY CASE.	RCE	1.40	469.00
17-Mar-10	DRAFT LETTER TO CONNECTICUT DEPARTMENT OF REVENUE REGARDING SETTLEMENT OF CLAIMS; LEGAL RESEARCH REGARDING SAME.	POL	0.70	332.50

**Total Services** ..... **\$3,962.00**

<u>Date</u>	<u>Disbursements</u>	<u>Value</u>
03/09/10	DUPLICATING	0.20
03/18/10	DUPLICATING	0.70
03/19/10	DUPLICATING	0.30
03/19/10	DUPLICATING	0.90

Akerman Senterfitt

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045690	CIRCUIT CITY STORES, INC.	As of	31-Mar-10
0238073	SETTLEMENT OF PROOFS OF CLAIM - CONNECTICUT	Bill Number	8495526

03/19/10 DUPLICATING

0.15

Total for DUPLICATING

2.25

**Total Disbursements ..... \$2.25**

Akerman Senterfitt

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045690 CIRCUIT CITY STORES, INC.  
0238073 SETTLEMENT OF PROOFS OF CLAIM - CONNECTICUT

As of 31-Mar-10  
Bill Number 8495526

<u>Initials</u>	<u>Name</u>	<u>Hours</u>	<u>Amount</u>
MCC	M. C. CARANTZAS	0.90	301.50
PMP	P. M. PITCHWAK	9.00	2,250.00
POL	P. O. LARSEN	1.70	807.50
RCE	R. C. ELLIOTT	1.80	603.00
	Total	13.40	\$3,962.00





Post Office Box 4906  
Orlando, FL 32802  
Tel: 407-423-4000 Fax: 407-254-3593

Bill Date 10-May-10  
Bill No. 8495527

JEFFREY A. MCDONALD  
VICE PRESIDENT - TAX  
CIRCUIT CITY STORES, INC.  
4951 LAKE BROOK DRIVE  
GLEN ALLEN, VA 23060

Client Name: **CIRCUIT CITY STORES, INC.**  
Matter Name: **FLORIDA DEPARTMENT OF REVENUE**  
Matter Number: **0196357**

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**INVOICE SUMMARY**

*For professional services rendered through March 31, 2010 as summarized below and described in the narrative statement:*

SERVICES	\$ 2,954.50
DISBURSEMENTS	\$ 221.00
<b>TOTAL THIS INVOICE</b>	<b>\$ 3,175.50</b>
PREVIOUS BALANCE	6,641.00
(Please disregard if already paid.)	
Includes payments received through 5/10/10)	
<b>TOTAL NOW DUE AND PAYABLE</b>	<b>\$ 9,816.50</b>

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*To ensure proper credit to the above account, please indicate matter no. 0196357  
and return remittance sheet with payment in US funds.*

*Wired funds accepted:*

Akerman, Senterfitt & Eidson Operating Account  
c/o SunTrust Bank, Atlanta, GA  
ABA Number: 061000104  
Account Number: 0215-252207533  
Reference your invoice number and matter number  
*IRS EIN 59-3117860*

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**AKERMAN SENTERFITT**

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045690 CIRCUIT CITY STORES, INC.  
0196357 FLORIDA DEPARTMENT OF REVENUE

As of 31-Mar-10  
Bill Number 8495527

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
1-Mar-10	DRAFT SETTLEMENT OFFER TO FLORIDA DEPARTMENT OF REVENUE.	POL	0.40	190.00
3-Mar-10	PREPARE SETTLEMENT OFFER TO FLORIDA DEPARTMENT OF REVENUE, INCLUDING REVIEWING AND ANALYZING BANKRUPTCY PROOFS OF CLAIM AND CALCULATING INTEREST ON CLAIM.	RCE	1.90	636.50
7-Mar-10	REVIEW AND REVISE SETTLEMENT OFFER TO FLORIDA DEPARTMENT OF REVENUE.	POL	0.50	237.50
7-Mar-10	LEGAL RESEARCH REGARDING SETTLEMENT OFFER TO FLORIDA DEPARTMENT OF REVENUE.	POL	0.30	142.50
8-Mar-10	DRAFT LETTER TO STATE OF FLORIDA REGARDING SETTLEMENT.	POL	0.60	285.00
9-Mar-10	REVIEW AND RESPOND TO CORRESPONDENCE REGARDING THE FLORIDA SETTLEMENT NEGOTIATIONS REGARDING THE SALES TAX ASSESSMENTS AND AUDITS; REVIEW DOCUMENTATION REGARDING SAME.	MCC	1.20	402.00
9-Mar-10	REVIEW AND ANALYSIS OF FLORIDA SETTLEMENT.	POL	0.40	190.00
9-Mar-10	REVISE FLORIDA SETTLEMENT OFFER LETTER; REVIEW CHAPTER 11 PLAN AND DISCLOSURE STATEMENT IN ORDER TO EXPLAIN POTENTIAL RECOVERY IN SETTLEMENT LETTER.	RCE	1.30	435.50
16-Mar-10	REVISE AND EDIT SETTLEMENT LETTER TO DEPARTMENT.	RCE	0.50	167.50
18-Mar-10	UPDATE THE STATUS OF THE FLORIDA BAD DEBT SALES TAX REFUND CLAIM; REVIEW AND RESPOND TO CORRESPONDENCE REGARDING SAME.	MCC	0.50	167.50
18-Mar-10	EXCHANGE OF E-MAILS RE AMOUNT OFFSET BY DEPARTMENT AND CALCULATION OF REFUND/SETTLEMENT.	RCE	0.30	100.50

**Total Services .....** **\$2,954.50**

Akerman Senterfitt

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045690 CIRCUIT CITY STORES, INC.  
0196357 FLORIDA DEPARTMENT OF REVENUE

As of 31-Mar-10  
Bill Number 8495527

<u>Date</u>	<u>Disbursements</u>		<u>Value</u>
03/16/10	OTHER TRAVEL EXPENSES - MICHAEL A. HUMIG REIMB. FOR DELIVERIES MADE ON 2/9/10 TO POST OFFICE	2.00	
Total for OTHER TRAVEL EXPENSES			2.00
02/24/10	WESTLAW RESEARCH 030110 ELLIOTT, RAYE JACKSONVILLE	219.00	
Total for WESTLAW RESEARCH			219.00
<b>Total Disbursements .....</b>			<b>\$221.00</b>

Akerman Senterfitt

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045690 CIRCUIT CITY STORES, INC.  
0196357 FLORIDA DEPARTMENT OF REVENUE

As of 31-Mar-10  
Bill Number 8495527

<u>Initials</u>	<u>Name</u>	<u>Hours</u>	<u>Amount</u>
MCC	M. C. CARANTZAS	1.70	569.50
POL	P. O. LARSEN	2.20	1,045.00
RCE	R. C. ELLIOTT	4.00	1,340.00
	Total	7.90	\$2,954.50



Post Office Box 4906  
Orlando, FL 32802  
Tel: 407-423-4000 Fax: 407-254-3593

Bill Date 10-May-10  
Bill No. 8495528

JEFFREY A. MCDONALD  
VICE PRESIDENT - TAX  
CIRCUIT CITY STORES, INC.  
4951 LAKE BROOK DRIVE  
GLEN ALLEN, VA 23060

Client Name: **CIRCUIT CITY STORES, INC.**  
Matter Name: **TEXAS AUDIT FOR PERIODS 3/1/04 - 6/30/08**  
Matter Number: **0221364**

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**INVOICE SUMMARY**

*For professional services rendered through March 31, 2010 as summarized below and described in the narrative statement:*

SERVICES	\$ 2,297.50
DISBURSEMENTS	\$ 0.00
<b>TOTAL THIS INVOICE</b>	<b>\$ 2,297.50</b>
PREVIOUS BALANCE	13,193.48
(Please disregard if already paid. Includes payments received through 5/10/10)	
<b>TOTAL NOW DUE AND PAYABLE</b>	<b>\$ 15,490.98</b>

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*To ensure proper credit to the above account, please indicate matter no. 0221364  
and return remittance sheet with payment in US funds.*

*Wired funds accepted:*

Akerman, Senterfitt & Eidson Operating Account  
c/o SunTrust Bank, Atlanta, GA  
ABA Number: 061000104  
Account Number: 0215-252207533  
Reference your invoice number and matter number  
*IRS EIN 59-3117860*

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**AKERMAN SENTERFITT**

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045690 CIRCUIT CITY STORES, INC.

0221364 TEXAS AUDIT FOR PERIODS 3/1/04 - 6/30/08

As of 31-Mar-10  
Bill Number 8495528

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
3-Mar-10	ANALYZE TX AUDIT WORK PAPERS AND RESEARCH ARGUMENTS FOR TEXAS SETTLEMENT OFFER.	PMP	2.90	725.00
16-Mar-10	ANALYZE TEXAS AUDIT ISSUES AND WORKPAPERS AND DRAFT SETTLEMENT OFFER LETTER	PMP	4.20	1,050.00
19-Mar-10	DRAFT AND REVISE SETTLEMENT OFFER TO TEXAS.	POL	0.60	285.00
19-Mar-10	REVIEW AND REVISE DATA IN SUPPORT OF TEXAS SETTLEMENT.	POL	0.50	237.50

**Total Services** ..... **\$2,297.50**

Akerman Senterfitt

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045690 CIRCUIT CITY STORES, INC.

0221364 TEXAS AUDIT FOR PERIODS 3/1/04 - 6/30/08

As of 31-Mar-10  
Bill Number 8495528

<u>Initials</u>	<u>Name</u>	<u>Hours</u>	<u>Amount</u>
PMP	P. M. PITCHWAK	7.10	1,775.00
POL	P. O. LARSEN	1.10	522.50
	Total	8.20	\$2,297.50



Post Office Box 4906  
Orlando, FL 32802  
Tel: 407-423-4000 Fax: 407-254-3593

Bill Date 21-May-10  
Bill No. 8498763

JEFFREY A. MCDONALD  
VICE PRESIDENT - TAX  
CIRCUIT CITY STORES, INC.  
4951 LAKE BROOK DRIVE  
GLEN ALLEN, VA 23060

Client Name: **CIRCUIT CITY STORES, INC.**  
Matter Name: **BAD DEBT SALES TAX CLAIMS**  
Matter Number: **0196523**

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**INVOICE SUMMARY**

*For professional services rendered through April 30, 2010 as summarized below and described in the narrative statement:*

SERVICES \$ 670.00

DISBURSEMENTS \$ 0.00

**TOTAL THIS INVOICE** \$ 670.00

PREVIOUS BALANCE 19,713.65  
(Please disregard if already paid.  
Includes payments received through 5/21/10)

**TOTAL NOW DUE AND PAYABLE** \$ 20,383.65

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*To ensure proper credit to the above account, please indicate matter no. 0196523  
and return remittance sheet with payment in US funds.*

*Wired funds accepted:*

Akerman, Senterfitt & Eidson Operating Account  
c/o SunTrust Bank, Atlanta, GA  
ABA Number: 061000104  
Account Number: 0215-252207533  
Reference your invoice number and matter number  
*IRS EIN 59-3117860*

---

**AKERMAN SENTERFITT**

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045690 CIRCUIT CITY STORES, INC.  
0196523 BAD DEBT SALES TAX CLAIMS

As of 30-Apr-10  
Bill Number 8498763

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
14-Apr-10	UPDATE THE STATUS OF THE MULTISTATE BAD DEBT SALES TAX RECOVERY PROJECT; REVIEW AND RESPOND TO CORRESPONDENCE REGARDING SAME.	MCC	0.40	134.00
15-Apr-10	REVIEW AND RESPOND TO CORRESPONDENCE REGARDING THE SUPPLEMENTAL MULTISTATE BAD DEBT SALES TAX REFUND CLAIM FILINGS.	MCC	0.50	167.50
20-Apr-10	REVIEW AND RESPOND TO CORRESPONDENCE REGARDING THE MULTISTATE BAD DEBT SALES TAX RECOVERY PROJECT; REVIEW AND REVISE CLAIM CHART REGARDING SAME.	MCC	0.60	201.00
21-Apr-10	UPDATE THE STATUS OF THE MULTISTATE BAD DEBT SALES TAX RECOVERY PROJECT; REVIEW AND REVISE SPREADSHEET AND FORMS REGARDING SAME; PREPARE CORRESPONDENCE REGARDING SAME.	MCC	0.50	167.50

Total Services ..... \$670.00

Akerman Senterfitt

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045690 CIRCUIT CITY STORES, INC.  
0196523 BAD DEBT SALES TAX CLAIMS

As of 30-Apr-10  
Bill Number 8498763

<u>Initials</u>	<u>Name</u>	<u>Hours</u>	<u>Amount</u>
MCC	M. C. CARANTZAS	2.00	670.00
	Total	2.00	\$670.00



Post Office Box 4906  
Orlando, FL 32802  
Tel: 407-423-4000 Fax: 407-254-3593

Bill Date 21-May-10  
Bill No. 8498764

JEFFREY A. MCDONALD  
VICE PRESIDENT - TAX  
CIRCUIT CITY STORES, INC.  
4951 LAKE BROOK DRIVE  
GLEN ALLEN, VA 23060

Client Name: **CIRCUIT CITY STORES, INC.**  
Matter Name: **SETTLEMENT OF PROOFS OF CLAIM -  
CALIFORNIA**  
Matter Number: **0238079**

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**INVOICE SUMMARY**

*For professional services rendered through April 30, 2010 as summarized below and described in the narrative statement:*

SERVICES	\$ 463.50
DISBURSEMENTS	\$ 0.00
<b>TOTAL THIS INVOICE</b>	<b>\$ 463.50</b>
PREVIOUS BALANCE	7,869.09
(Please disregard if already paid. Includes payments received through 5/21/10)	
<b>TOTAL NOW DUE AND PAYABLE</b>	<b>\$ 8,332.59</b>

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*To ensure proper credit to the above account, please indicate matter no. 0238079  
and return remittance sheet with payment in US funds.*

*Wired funds accepted:*

Akerman, Senterfitt & Eidson Operating Account  
c/o SunTrust Bank, Atlanta, GA  
ABA Number: 061000104  
Account Number: 0215-252207533  
Reference your invoice number and matter number  
IRS EIN 59-3117860

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**AKERMAN SENTERFITT**

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045690 CIRCUIT CITY STORES, INC.  
0238079 SETTLEMENT OF PROOFS OF CLAIM - CALIFORNIA

As of 30-Apr-10  
Bill Number 8498764

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
23-Apr-10	TELEPHONE CALL REGARDING SETTLEMENT OF CALIFORNIA CASE.	POL	0.20	95.00
26-Apr-10	UPDATE THE STATUS OF THE CALIFORNIA BAD DEBT SALES TAX REFUND CLAIM; PREPARE AND REVISE CORRESPONDENCE REGARDING SAME.	MCC	0.60	201.00
27-Apr-10	UPDATE THE STATUS OF THE SALES TAX AUDITS; PREPARE AND REVIEW CORRESPONDENCE WITH THE AUDITOR REGARDING SAME.	MCC	0.50	167.50

**Total Services** ..... **\$463.50**

Akerman Senterfitt

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045690	CIRCUIT CITY STORES, INC.	As of	30-Apr-10
0238079	SETTLEMENT OF PROOFS OF CLAIM - CALIFORNIA	Bill Number	8498764

<u>Initials</u>	<u>Name</u>	<u>Hours</u>	<u>Amount</u>
MCC	M. C. CARANTZAS	1.10	368.50
POL	P. O. LARSEN	0.20	95.00
Total		1.30	\$463.50